



MPWMST

MINISTRY OF
PUBLIC WORKS, METEOROLOGICAL SERVICES
AND TRANSPORT



ANNUAL REPORT

2023 - 2024

“Strengthening Infrastructure, Enhancing Climate Resilience and Communities”

Parliamentary Paper Numbers 167 of 2025

Ministry of Public Works and Meteorological Services, and Transport
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REFERRAL LETTER

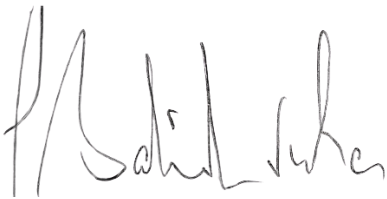
10th December, 2025

Honorable Ratu Filipe Qaraniqio Tuisawau
Minister for Public Works, and Meteorological Services, and Transport
Level 4 Nasilivata House
Ratu Mara Road
Samabula

Dear Sir,

I hereby submit the Ministry's Annual Report containing the Audited Financial Statement for the 2023/2024 Financial Year. This is for Head 40 (Public Works, Meteorological Services and Transport)

Yours faithfully

A handwritten signature in black ink, appearing to read 'Paula Baleilevuka', written in a cursive style.

Paula Baleilevuka

PERMANENT SECRETARY

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Minister's Foreword:



I am pleased to present the 2023/2024 Annual Report for the Ministry of Public Works, Meteorological Services and Transport. This year marked a period of transformation, highlighted by Cabinet's landmark decision to re-establish the Public Works Department (PWD), a pivotal step in strengthening public infrastructure delivery across Fiji.

Key achievements include progress in road and maritime infrastructure, expansion of meteorological and disaster preparedness services, and stronger collaboration with key agencies such as Water Authority of Fiji, Fiji Roads Authority, Land Transport Authority and Maritime Safety Authority of Fiji. These efforts reflect our commitment to inclusive development and resilient infrastructure.

While progress has been made, challenges such as seasonal disruptions, systemic inefficiencies, and rising service demand have tested the Ministry's capacity. Addressing these issues particularly through improved systems and inter-ministerial coordination will be central to our efforts going forward.

We remain focused on building a connected and climate-resilient Fiji and are grateful to our staff, partners, and stakeholders for their continued support in realizing this vision.

A handwritten signature in blue ink, which appears to be "Ro Filipe Q. Tuisawau". The signature is written in a cursive style and is positioned above a horizontal line.

Ro Filipe Q. Tuisawau

Minister for Public Works, Meteorological Services and Transport
Republic of Fiji

Permanent Secretary Statement



It is with great pride that I present this statement reflecting the milestones, progress, and challenges encountered by the Ministry of Public Works, Meteorological Services and Transport (MPWMST) during the 2023/2024 financial year.

This reporting period has been one of transformational reform, highlighted by the historic decision of Cabinet to approve the re-establishment of the Public Works Department (PWD). This decision marks a return to a more structured, accountable, and coordinated approach to the delivery of essential public infrastructure and services, particularly in the areas of road maintenance, rural infrastructure, and government building projects.

Since the approval, the Ministry has worked with focus and determination to operationalize this decision. Core PWD services are now being repositioned to respond effectively to the needs of our rural and maritime communities. Already, we are seeing renewed confidence from stakeholders, with an increasing number of Government Ministries now requesting the services of PWD for the maintenance and refurbishment of their facilities.

Throughout the year, the Ministry has also delivered several noteworthy achievements:

- Progressed major capital projects in road rehabilitation and maritime infrastructure.
- Successfully expanded our meteorological services, improving early warning systems and climate monitoring.
- Strengthened our institutional capacity to lead national infrastructure planning, particularly through enhanced coordination with the Fiji Roads Authority, Maritime Safety Authority of Fiji, and other statutory bodies under our portfolio.

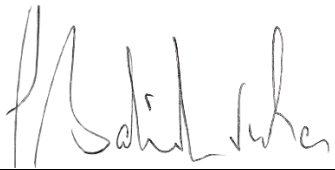
Despite these successes, the Ministry confronted several systemic challenges that continue to impact service delivery and implementation timelines. A key issue has been the misalignment of the Government's financial system, particularly the Bisan software with the operational needs of force account work. This has limited the ability of PWD to efficiently manage and account for internally executed projects. The system, as currently designed, is not conducive to the day-to-day financial and procurement processes required under a force account model.

Additionally, the financial year cycle poses seasonal constraints, as the peak of our project implementation calendar coincides with Fiji's wet season. This affects the timely execution of outdoor infrastructure projects, including rural roadworks and building maintenance.

Compounding this is the growing expectation for PWD to deliver projects for other Ministries, even as it attempts to rebuild its internal capacity and systems. At present, the accounting system does not allow for the parallel implementation of our own core programs alongside the work we undertake for other agencies, an issue that will require urgent reform.

Looking ahead, we remain optimistic and focused. The Ministry is committed to working with the Ministry of Finance and the Ministry of Civil Service to realign systems, strengthen capacity, and ensure that the vision of a revitalized PWD is fully realized.

I wish to extend my sincere appreciation to our dedicated staff across all Divisions, and to our development partners, stakeholders, and the public for their continued support. Together, we are laying the foundation for a more resilient, connected, and sustainable Fiji.



Paula Baleilevuka

Permanent Secretary

Ministry of Public Works, Meteorological Services and Transport

Republic of Fiji

Overview of the Ministry

Our Vision

Resilient and reliable Infrastructure, meteorological services and transport.

Our Mission

We are dedicated to realizing our vision through the following core pillars:

- **Policy and Regulation:** Ensuring effective governance and compliance through well-defined policies and regulations.
- **Strategic Insight:** Providing informed, data-driven guidance to steer initiatives and decision-making.
- **Research and Information Management:** Harnessing knowledge and innovation to drive continuous improvement.
- **Project Design and Implementation:** Delivering high-quality, sustainable projects from conception to execution.

Our focus spans several critical sectors, including public works (water, sanitation, energy, buildings, and roads), meteorological services, and transportation, which includes Government Shipping Services.

Our Values

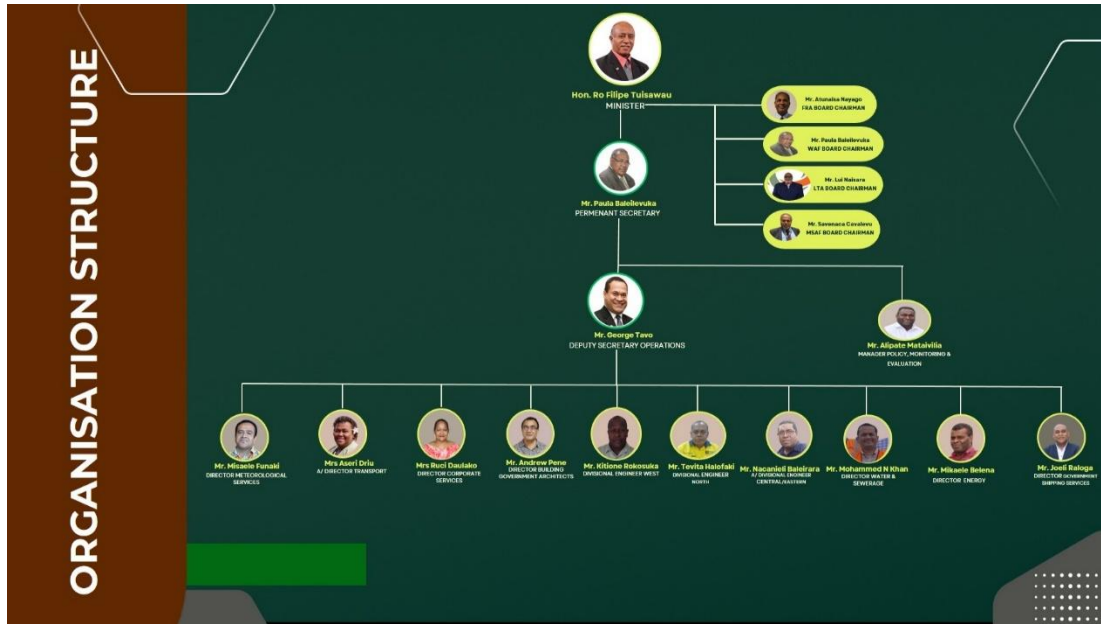
- **Leadership:** Inspiring excellence and guiding others toward a shared vision.
- **Integrity:** Upholding honesty, transparency, and accountability in all actions.
- **Professionalism:** Committing to the highest standards of expertise and conduct.
- **Teamwork:** Fostering collaboration and mutual support to achieve common goals.
- **Innovation:** Embracing creativity and forward-thinking solutions to drive progress.

Key Responsibilities

The Ministry is tasked with the formulation of policies, planning, design, regulation, coordination, and implementation of programs, projects, and services in the areas of public works, water, sanitation, energy, meteorology and hydrology, and transport services for both land and sea.

Additionally, we hold responsibility for the policy and legislative oversight of key agencies, including the Fiji Roads Authority (FRA), Water Authority of Fiji (WAF), Maritime Safety Authority of Fiji (MSAF), and the Land Transport Authority (LTA).

Ministry Organization Structure



Key Areas of Focus

<p>Universal Access to Clean Water and Sanitation</p>	<p>Ensuring that every Fijian household has access to clean, safe, and sufficient water, along with adequate sanitation facilities.</p> <ul style="list-style-type: none"> • Achieve 100% access to clean and safe drinking water in alignment with SDG 6.1 • Achieve 50% coverage of centralized sewerage systems in accordance with SDG 6.2
<p>Equitable Access to Sustainable Energy</p>	<p>Expanding access to affordable, reliable, modern, and sustainable energy services for all Fijians.</p> <ul style="list-style-type: none"> • Ensure 100% access to electricity across all households and communities (SDG 7.1) • Achieve a 100% renewable electricity generation target by 2036 (SDG 7.2)
<p>Climate Resilient Infrastructure and Carbon Reduction</p>	<p>Prioritizing infrastructure development that is energy-efficient, climate resilient, and designed to mitigate environmental risks.</p> <ul style="list-style-type: none"> • Target a 20% reduction in carbon emissions by 2030 (SDG 7.3) • Integrate sustainability and climate adaptation into all infrastructure planning and delivery
<p>Strengthening Government–Community Partnerships</p>	<p>Enhancing collaboration with local communities to support the development of rural and maritime infrastructure, improve accessibility, and stimulate inclusive economic growth.</p>
<p>Integrated Master Planning and Policy Alignment</p>	<p>Improving national development outcomes through stronger coordination in master planning, policy direction, data management, and performance monitoring to uplift the quality of life for all Fijians.</p>
<p>Institutional Strengthening and Workforce Development</p>	<p>Advancing modernization and productivity through investment in systems, technology, and continuous professional development to build a capable, innovative, and responsive public service.</p>

GOVERNING LEGISLATIONS & STATUTORY POLICIES

The Ministry, in accordance with the Legal Notice No. 38 of 2020 has the responsibility for the following acts and legislation;

- Architects Act 1959
- Bicycles Act 1939
- Engineers Registration Act 1976
- Fiji Roads Authority Act 2012
- Fuel and Power Emergency Act 1974
- Land Transport Act 1998
- Maritime Safety Authority of Fiji Act 2009
- Maritime Transport Act 2013
- Petroleum Act 1938
- Roads Act 1914
- Railways Act 1976 Ship
- Registration Act 2013
- Water Authority of Fiji Act 2007

The legislative and regulatory environment is augmented by the Finance Management Act 2010, the Finance Instructions and Fiji Procurement Act 2010, Employment Relations Act 2007, Health and Safety at Work Act 1996, Fiji National Provident Fund Act 2011.

The Ministry responsible for policy formulation, planning, design, regulatory, coordination and implementation of programs, projects and services relating to infrastructural works utilities (water and electricity), meteorology and hydrology.

We are also responsible for policy and legislative oversight of the Fiji Roads Authority (FRA), the Water Authority of Fiji (WAF), the Land Transport Authority and Maritime Safety Authority of Fiji.

Strategic Deliverables and Performances

The Ministry's key strategic goals and objectives for the year with performance metrics to demonstrate the Departments achievements and contributions toward each objective is highlighted below.

1) Department of Meteorological Services

The Fiji Department of Meteorological Services [DMET] is Fiji's national weather, climate and hydrological information agency. The FMS contributes to the national and regional, social, economic, cultural and environmental goals by providing meteorological data and services, and research into the science of weather, climate, climate change, variability and associated environment - related issues. Regular meteorological observations are recorded by a network of surface and space-based observing systems. These range from the conventional instruments to highly sophisticated meteorological automated weather systems, radars and satellites, operated as part of a cooperative integrated global system.

The Regional Specialized Meteorological Centre Nadi –Tropical Cyclone Centre (RSMC Nadi-TCC) is responsible for monitoring TC activity in a specific area of the Pacific, known as its Area of Responsibility or AoR. The area covers all the Pacific Island Countries from Solomon Islands to French Polynesia. Specifically, it is the area bounded from 160 degrees East to 120 degrees West Longitude and from Equator to 25 degrees South Latitude.

On 21 December 2023, the FMS achieved a significant milestone with the accreditation of four micro qualifications by the Educational Quality and Assessment Programme (EQAP). These qualifications include observing and recording meteorological phenomena at climate stations and aerodromes, interpreting and communicating weather information for flight paths, and preparing synoptic reports at sea. This accreditation enhances the credibility and standard of training provided by FMS in the field of meteorology.

In the past year, the FMS has achieved several key milestones in enhancing its weather forecasting and aviation services. The service successfully delivered 98.6% of routine forecast products on schedule, including 10,485 public forecasts, 1,086 weather alerts, and 36,577 aviation forecast products. FMS also completed the Aviation Cost Recovery Framework and renewed the AMSP certificate and ISO 9001-2015 Certification after external audits. Memorandum of Understandings were signed for aviation weather services with Hong Kong Observatory and other island nations, with Tonga already signed and others expected before 2025. FMS introduced a new severe thunderstorm forecasting product to address heavy rainfall events and engaged stakeholders through the Weather Ready Nation project to improve impact-based early warning services. The team's stability is highlighted by zero staff resignations in two years, supporting operational continuity. Additionally, FMS conducted comprehensive tropical cyclone training and regular refresher courses for forecasters, strengthening forecasting capabilities. Innovations included the introduction of

GIS-based infographics in forecasts and familiarization trips with aviation pilots to refine forecasting accuracy.

The IT Division has made significant strides in renewing and upgrading various software licenses and systems. Key renewals include IBL SEMS, Vaisala Thunderstorm Manager, SSEC License, and the BGAN Satellite Communication Network for hydro stations, among others. In addition, several software tasks were completed, such as the creation of external and internal job-sheet portals, upgrades to the FMS website, and resolving data ingestion issues. Systems updates included the migration of the FMS website to a VM server, upgrades to data links, and decommissioning of older servers. Maintenance agreements for Vaisala Thunderstorm Manager, SSEC GOES-18, and IBL SEMS were signed. Furthermore, the IT division contributed to projects like the Weather Ready Pacific (WRP) implementation, disaster recovery (DR) project, and WMO updates, while also coordinating support for Telecom Fiji Limited and the deployment of the new Nausori Radar. Daily maintenance and troubleshooting ensure smooth operation of FMS services, including internet, email, and application support.

Several significant achievements were made in improving flood forecasting and hydrological monitoring in Fiji. Under the SPC project, a Flood Early Warning framework was developed, along with catchment summaries for various rivers and the creation of a Flood Intelligent Card for Rakiraki. Impact-based forecasting was enhanced through hydrological and hydraulic modeling, improving flood warning times and understanding flood impacts. The Vatukaceveva station was relocated, and a hydrology station assessment was carried out. The Hydro Hub Project also advanced with the installation of two stereoscopic cameras at Vatukaceveva and Narara stations to measure surface water velocity and calculate flow rates. Additionally, several new hydrological stations were installed as part of the 2023/2024 capital project, including water level and rainfall stations at Batinikama, Nakama, Nakoro, Nalebaleba, Wainimakutu, and Vudibasoga.

In 2023, FMS achieved several key milestones. It maintained its ISO 9001:2015 Quality Management System certification, demonstrating a commitment to consistent quality service. FMS also hosted its 6th National Climate Outlook Forum (NCOF) in December, focusing on agriculture and enhancing collaboration between the meteorology and agriculture sectors, while refining seasonal forecasts. In terms of product development, a new feature was added to the Climate Database for Environment software (CliDEsc), enabling daily rainfall listings and divisional data extraction. The service further advanced its mapping capabilities through ArcGIS, creating interactive maps and dashboards for tropical cyclones, floods, and forecasting models, including work with JICA on flood prediction. Extensive training and awareness programs were also conducted, involving six days of workshops across various districts, aimed at equipping sector officers, farm advisors, and farmers with skills to interpret and apply climate information more effectively, in collaboration with the Sugar Research Institute of Fiji and Fiji Sugar Corporation.



Figure 4.2.1 – Stakeholders Consultation and Awareness Workshop

Throughout 2023 and into 2024, the Fiji Meteorological Service (FMS) actively participated in a wide range of international and regional training programs, workshops, and meetings, significantly enhancing its operational capacity and strategic alignment. These engagements focused on leadership development, technical skills in aviation and marine meteorology, and advanced forecasting, particularly in tropical cyclone preparedness and the use of risk assessment tools. Key events included leadership and management training in Singapore, the Climate Change Assessment Workshop in London, and multiple Common Alert Protocol (CAP) workshops, which collectively improved organizational management and service delivery. Participation in forums such as the Asia-Oceania Meteorological Users' Conference and the World Water Forum promoted international collaboration and knowledge sharing. Regional events like the Pacific Meteorological Council Review and Tropical Cyclone Committee Meetings enhanced disaster preparedness and forecasting accuracy. Overall, these initiatives have contributed to building staff expertise, strengthening partnerships, and improving climate and weather services across Fiji and the Pacific.

Three key capital projects were successfully completed by Fiji Meteorological Services, enhancing the infrastructure and operational capabilities of the organization. The Nausori Radar Upgrade, with a budget of \$2.3 million, was completed and is now fully operational despite challenges related to item clearance and adverse weather conditions. These were effectively managed through a granted extension of time. Similarly, the installation of the AWOS at the Nausori Airstrip, valued at \$800,000, was completed in May 2024. Despite weather disruptions and stringent ICAO requirements, the project was delivered on time through coordinated efforts with CAAF and Fiji Airports. Additionally, the construction of the Nabouwalu MET Quarters, with a budget allocation of \$267,000, was finalized in November 2023. Although the project faced contractor-related delays and logistical issues in transporting materials from Suva, timely intervention and an extension of time ensured its successful completion.

2) Department of Public Works

a. Department of Building and Government Architect

The Department of Building and Government Architects is a specialized entity responsible for managing the Ministry's building and civil works projects. The department has a twofold mission: the Design and Costing team who manages new constructions, while the Work Study team oversees the maintenance of public buildings.

The Department is staffed by a diverse team of architects, engineers, quantity surveyors and technical team that highlights best-practices approach to modern infrastructure development. This multidisciplinary model, especially with its specialized focus on disaster-resilient design, offers significant advantages, positioning the department as a critical asset for its client ministries and stakeholders. The concept of a "one-stop-shop" for infrastructure needs further amplifies its value by streamlining project delivery and ensuring a cohesive, comprehensive approach.

The strength of a multidisciplinary team lies in its ability to address the multifaceted challenges of infrastructure projects from their inception to completion. Architects bring the vision for functional and aesthetically pleasing spaces, engineers provide the technical expertise to ensure structural integrity and functionality, and quantity surveyors manage the financial aspects, ensuring projects are delivered within budget. This collaborative environment fosters innovation, mitigates risks, and leads to more holistic and well-considered designs. The constant interaction between these professionals throughout the project lifecycle eliminates the silos that often plague traditional project management, where design, engineering, and cost management are handled by separate entities.

The specialized training in designing disaster-resilient buildings and infrastructure is a critical component in an era of increasing climate-related threats. This expertise means that from the earliest design stages, considerations for events such as cyclones, floods, earthquakes, and other potential hazards are integrated into the project. This proactive approach is significantly more effective and cost-efficient than retrofitting existing structures. By incorporating resilient design principles, the department ensures that the infrastructure it delivers can withstand the impacts of disasters, protecting lives, reducing economic losses, and ensuring the continuity of essential services in the aftermath of a catastrophic event.

The "one-stop-shop" service delivery model is a direct beneficiary of this integrated, multidisciplinary structure. For client ministries and stakeholders, this approach simplifies the complex process of infrastructure development. Instead of navigating multiple contracts and coordinating with various independent firms, they have a single point of contact. This centralization of services leads to greater efficiency, improved communication, and enhanced accountability. It accelerates project timelines by reducing bureaucratic hurdles and facilitates a more agile response to any challenges that may arise during the project. Ultimately, this model provides clients with a more seamless and reliable

pathway to realizing their infrastructure goals, ensuring that the final product is not only well-designed and cost-effective but also fundamentally resilient.

During the reporting financial year, the Department budget provision was \$2M for capital works which is 25% more than the \$500K from the previous financial year. For the current FY period the department was able to release the \$2M budget provision for Capital projects to the (3) divisions whereby Divisional Engineer Central Eastern(DECE) was given \$885,215; Divisional Engineer Western(DEW) - \$520,645; Divisional Engineer Northern (DEN) - \$594,140. The (3) divisions were able to utilize 99% of the total funds allocated.

For Design and Costing, the department was able to prepare estimates for 65 projects amounting to a total value of \$38.8M. The Ministry of Health was our biggest client with a total of 13 of these projects, at a total value of \$11M.

The department also tendered out and monitored the construction of 12 projects, at a total value of \$3.63M. The Ministry of Education was the biggest client with a total of 6 projects, at a total value of \$1.8M.

The noticeable movement of staff was in the Estimating Section with 3 staffs moving to other organizations which had started to do building maintenance works that was originally done by PWD. A fourth staff member took full time study leave to pursue a Bachelor of Quantity Surveying at the University of New South Wales.

b. Divisional Engineer Works Central/Eastern

The Divisional Engineer Central/Eastern (DEWCE) plays a crucial role in overseeing the construction and maintenance of public buildings, mechanical services, and operation of electrical infrastructure across Fiji's Central and Eastern Divisions. The department is divided into several key sections, each with specific functions.

The Building Section manages capital and client-funded projects, providing technical advice and overseeing construction for various government agencies. It also maintains public buildings and facilities, particularly in rural areas. The Joinery Section supports by fabricating timber items and custom furniture, while the Plumbing Section ensures efficient water and sewer relining services, sheet metal works and plumbing services as request by clients.



Figure 4.3.2.1 – Construction of ECE and Ablution block for Nasinu Gospel School

The Mechanical Section is responsible for the maintenance and servicing of mechanical assets like vehicles and plant equipment. It includes units for fitting and machining, garage services, boiler maintenance, and air conditioning. The section notably supported the Government Shipping Services (GSS) in maintaining its fleet. The Plant Pool Section provided vehicle rentals but faced challenges due to an aging fleet. However, new machinery for rural road construction is expected to improve productivity.



Figure 4.3.2.2 – New Equipment for Public Works

The Electrical Section offers electrical engineering services, maintaining supply to rural government stations, providing construction services, and handling urgent electrical maintenance.

Finally, Human Resources and Accounts units manage staff recruitment, training, and welfare, ensuring compliance with government standards and procedures. Together, these sections contribute to the smooth operation of DEWCE, enabling the delivery of essential services across the Central and Eastern Divisions.

The Plumber Shop completed a range of plumbing and maintenance tasks across various government facilities, including urgent repairs at health centres, schools, fire stations, and

rural offices. Similarly, the Joinery Shop delivered extensive carpentry, and fabrication works for multiple ministries and institutions. These included the fabrication of office furniture, doors, beds, lab tables, and refurbishments at schools and hospitals, as well as the Parliament Chambers. The Joinery shop operated efficiently, completing most of its assigned tasks, though a few projects such as lab tables for Jeremiah College and beds for Bau District are still progressing. These works not only supported government infrastructure development but also contributed to revenue generation through TMA operations.

The Electrical Workshop successfully completed a wide range of electrical and mechanical repair and servicing projects across various locations during the reporting period. These works included the servicing and repair of alternators, engines, and generators in villages such as Mokoisa (Kadavu), Joma, Vunuku, and Malewai (Gau), as well as key institutions like Koronivia Research and Ratu Mara College (Lakeba). The team also supported the Government Shipping Services (GSS), completing multiple high-value repair tasks on marine vessels such as the MV Baintakali and MV Vatulawa. In addition, the workshop handled installation works, emergency electrical repairs, and underground electrical repairs at the Mineral Resources Department in Nabua. While most activities have been completed, a few remain in progress, including alternator installation in Sawaieke Village (Gau), generator servicing in Waitabu Village (Lakeba), and electrical works for the Boilershop under the Mechanical Section. These efforts reflect the workshop's critical role in maintaining essential power infrastructure and supporting government operations across remote and rural communities.

The Mechanical Section undertook a wide range of projects with a focus on rural road works and ship maintenance. Major ongoing road projects included the Nakida and Wairuarua Rural Roads, while the Wainimala Road was completed.

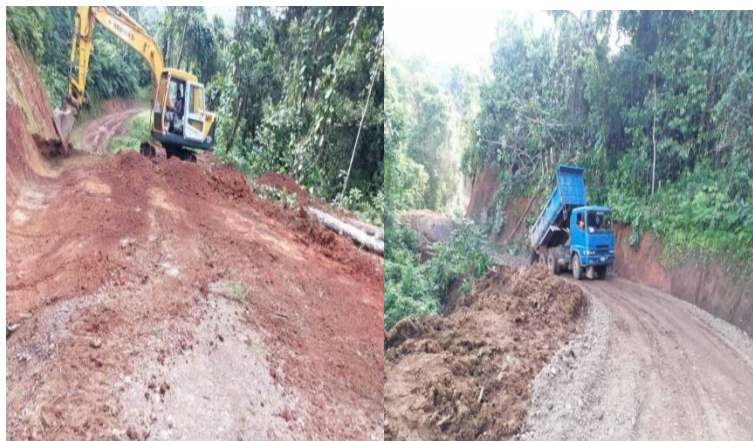


Figure 4.3.2.3 – Nakida Village Roadworks

There has been significant progress made in several key road projects. Phase 2 of the Nakida Road project is forecasted for completion by October 2024, currently 85% complete, with delays primarily due to weather conditions. The Wairuarua Access rural road construction is 95% complete and is currently progressing with final drainage works. Additionally, the

rural road construction from Nakorovou to Matawailevu (Wainimala) has been fully completed at 100%. The section also completed various marine-related tasks for the Government Shipping Services (GSS), such as repairs to MV Iloilovatu and MLC Vunilagi, fabrication of engine parts, stairways, hatch covers, and other critical components.



Figure 4.3.2.4 Repairs to GSS Boat

The Building Capital Projects team successfully completed most of its initiatives. Projects included the upkeep of government buildings and staff quarters in Vunidawa and Rotuma, special maintenance works for Meteorological Offices in Matuku and Ono-I-Lau, and critical infrastructure improvements like water and sewer relining in Valelevu, which is still in progress.

Under IDC Building Construction Projects, projects ranged from structural repairs and refurbishments in agricultural offices and government quarters to extensive upgrades under the JICA Programme in various schools. High-impact projects like the refurbishment of Parliament House, new washroom installations, and the construction of multipurpose courts in Vunidawa and Raviravi were also completed.

In the Electrical Capital Projects, focus was primarily on electrical upgrading and maintenance of government quarters in Vunidawa, Rotuma, and Matuku, ensuring safety and functionality. The Electrical Construction Projects largely centered around upgrading electrical systems in schools. Most projects were completed, with only the electrical works at Bau District School still in progress. Other efforts included grid maintenance in Nabouwalu and Kadavu, improving service reliability in rural education and government facilities.

In support of rural electrification, the Rural Government Stations (RGS) in Tubou (Lakeba), Vunisea (Kadavu), and Ahau (Rotuma) remained operational, serving a combined total of 859 consumers. These stations are maintained by 4 Electrical staff. The work is valued at \$1.4 million. Activities included genset maintenance, electrical network upgrades, and disconnection programs to support efficient service delivery and revenue collection in remote communities.

As of the end of the financial year, the Division employed a total of 81 staff, excluding short-term project employees. This included 46 established staff and 35 permanent Government Wage Earners (GWEs), distributed across key operational units: Buildings (14), Government Buildings Maintenance (4), Electrical (14), and Plant Pool Operators (3).

The Division recorded mixed financial outcomes across its six Trading and Manufacturing Account (TMA) entities. The Mechanical Section generated \$1,078,364.76 in revenue but faced a net loss of \$299,592.63, largely due to utility expenses, staffing costs, and operational overheads. The Joinery and Plumber shop Sections also recorded losses of \$6,830.54 and \$31,989.61 respectively.

Operational efficiency was hindered by procurement delays, particularly in the delivery of materials, which affected the timely execution of certain projects. The 2023–2024 fiscal year saw significant progress in the Division's core and support services, including completion of urgent maintenance tasks, preventative maintenance works, and Infrastructure Development Committee (IDC) projects. Despite these setbacks, the Division achieved strong budget utilization of 88%.

Overall, the Division ended the year on a positive note and is well-positioned to tackle new challenges and continue supporting national development under the guidance of the new government.

c. Divisional Engineer Works Western

The Divisional Engineer Works Western serves as a crucial regional arm of the Ministry, overseeing the planning, construction, maintenance, and rehabilitation of public infrastructure and civil works across Fiji's Western Division. The department plays a vital role in supporting socioeconomic development by maintaining transport networks, farm access roads, and essential utilities. It also provides technical support and consultation to client ministries upon request. The department encompasses several operational areas, including Mechanical, Buildings (and their Trading and Manufacturing Accounts), Corporate Services, and the Department of Energy (DoE) for the Western Division. For the 2023–2024 financial year, two capital projects are underway: the maintenance of Kese and Nacula Health Centres in the Yasawa islands.

Collaboration with the Department of Energy is ongoing, with strong community involvement aimed at resolving challenges promptly. The department actively pursues infrastructure development requests from the public and other agencies, with several projects expected to commence this fiscal year. TMA operations are closely monitored for profitability and job influx, especially under the new revitalized Public Works Department (PWD) framework. The department is fully operational and leveraging all available resources.

Within the Building Section, the team is responsible for designing, constructing, and maintaining public buildings like schools, health centres, and government offices, ensuring they meet national standards. The Joinery Section supports this work by fabricating timber products, custom furniture, and building accessories. The Plumbing Section handles the implementation of the Water and Sewer Relining Program, maintaining essential plumbing infrastructure throughout the division.

This financial year, the Department of Works Western successfully implemented multiple infrastructure projects despite facing significant operational, financial, and environmental challenges. The Building Section completed key capital works in the Yasawa region, achieving a 91% budget utilization. The Mechanical Section, though impacted by an aging fleet and revenue limitations, advanced critical projects like the Nukulau/Roma Roadworks and acquired new machinery to improve rural road maintenance.



Figure 4.3.3.1 Roadworks in the Western Division

The Electrical Section addressed 273 complaints and completed multiple wiring and air-conditioning projects across public facilities, while also finalizing a major IDC project at Nadi Hospital. Urgent plumbing and electrical maintenance services were consistently delivered across the division.

Financially, the department managed a \$1.3M IDC project portfolio with full budget utilization, although the TMA recorded a net loss of \$122,811 due to increased operational costs. Human resources remained a constraint, with only 82 staff, including 37 project workers, and persistent vacancies in technical roles. Major challenges included procurement delays, underperforming contractors, climate disruptions, and funding gaps. To address these, the department proposes reverting to a January–December fiscal year and investing in climate-resilient infrastructure. Despite hurdles, the department remains dedicated to infrastructure development and public service enhancement, aligning with national goals through strategic improvements and adaptive planning.

d. Divisional Engineer Works Northern

The Divisional Engineer Northern Works consists of the Building and Mechanical Sections, supported by Corporate Services, which handle Human Resources and Accounts matters.

The Mechanical Section provides transportation services to internal customers and other government ministries, generating income as it operates as a TMA entity. It also transports correctional staff and inmates to various cane belts for harvesting, boosting TMA revenue. Additionally, the section follows up with government departments to ensure payment for services rendered.

At the Nabouwalu Rural Government Station, power is supplied to 461 consumers, including nearby villages, business areas, and government stations. Due to increased demand, the operating hours have been extended to 18 hours on weekdays and 16 hours on weekends. The section is working to expand the grid to provide power to underserved areas, including a new Water Authority Treatment Plant under construction. Line maintenance includes the replacement of three 500KVA transformers, with plans to upgrade further in the coming financial year.



Figure 4.3.4.1 Nabouwalu Rural Government Station Powerlines Repair

The Building Section handles capital construction projects, including new buildings and sewer relining, along with routine, urgent, and special maintenance of government quarters. It also oversees TMA operations such as the Joinery, Plumber Shop, and Block Shed, which operate semi-commercially to provide materials and furniture for new constructions.

The department successfully completed two significant capital projects. The first was the construction of a 1x3 classroom at Dreketi Central College (Phase 2) which was completed and handed over to the school committee along with all required furniture manufactured by the Joinery shop. The second project, Nabauto Special Maintenance works Group 6, involved the maintenance of 12 quarters, including plumbing work, sewer line upgrades, and furniture provision. Additionally, the department constructed a total of 66.77 km of

access roads in Cakaudrove, Bua, and Macuata Provinces, improving transportation in several villages and settlements across these areas.

In the 2023-2024 financial year, the Division had a total of 20 established staff and 17 government wage earners across both the Mechanical and Building Sections, including common cadre and technical staff. There were 37 permanently filled positions, with 3 positions vacant as per the July P2P. Only two staff members were transferred within the division during the year. No disciplinary actions or counselling were carried out, and there were no staff resignations or retirements during this period. All project workers received termination letters upon the completion of their respective projects. Additionally, the retirement age was raised to 60 years starting in January 2023.

3) Department of Energy

The Fiji Department of Energy (FDOE) is a key government agency responsible for the coordination, planning and formulation of policies for the development of the energy sector. Several key policy documents including the National Energy Policy (2023-2030), SDG7 Roadmap, Electrification Policy 2022 and amongst others have been developed to steer the energy sector moving forward. The Department works closely with the key government stakeholders, private sectors, bi-lateral/multi-lateral agencies, local communities and others in a more coordinated and concerted effort to address key issues, gaps and challenges confronting the energy ecosystem.

The Department actively promotes investment in clean energy technologies, supports capacity building and innovation to advance the uptake of renewable energy sources and increase electricity access to our remote and outer communities. Its initiatives focus on increasing energy efficiency, reducing reliance on imported fossil fuels, and achieving long-term energy security while contributing to the country's carbon emission reduction targets.

In relation to Fiji's energy mandate, the department has positioned itself to adequately and effectively respond to the ever-increasing demand for sustainable power and the rapid evolvement of the national and global energy landscape and commitments.

4.4.1 Key Responsibility of Units within the Department

1. Renewable Energy Development Unit

The Renewable Energy Development Programme (REDP) is responsible for identifying and monitoring renewable energy sources (such as wind and solar) for potential future investments.

2. Electrification Unit

The Electrification Unit (EU) intended to ensure all Fijians have access to electricity by working together with EFL or providing advice on potential energy sources (Hydro, Solar or Hybrid Solar). An individual can apply for assistance from the EU if he or she does not have a regular supply of electricity. At present, if the applicant is located within 2 km of the National Grid, he or she can apply to connect to the grid. If the applicant is located more than 2 km from the national grid, the application will be considered for the stand-alone Solar Home Systems (SHS).

3. Demand Side Management (DSM) Unit

The Demand Side Management (DSM) unit to implement and increase awareness on energy efficiency and the Minimum Energy Performance, Standards and Labelling (MEPSL) programme for appliance electricity use.

4. Biofuel Development Unit:

The BDU oversees the research and development of coconut-derived biofuel projects in partnership with local producers to foster more resilient and sustainable energy alternatives. The unit is also responsible for administering the Petroleum (Carriage and Storage) Act 1938, which covers licensing, storage, transport, and the operation of petroleum infrastructure, including terminals, pipelines, and retail stations.

4.4.2 Fiji Rural Electrification Fund Programme

The Department in collaboration with the United Nations Development Programme (UNDP), oversees the Fiji Rural Electrification Fund (FREF). FREF initiative aims to be a sustainable venture providing clean and affordable electricity to outer and rural communities. This initiative aims to bring clean, renewable electricity to outer and rural communities in Fiji that are not currently served by the main electric power grid. FREF uses a revolving fund structure under which affordable monthly tariff payments for rural communities combined with grant financing received from development and donor partners that are placed into a trust fund and used to electrify additional rural communities throughout Fiji.

4.4.3 Major Achievements

1. Launch Of The National Energy Policy (Nep) 2023-2030

The Ministry of Public Works, Meteorological Services and Transport officially launched the National Energy Policy (NEP) 2023 – 2030 on January 26, 2024. The event, which coincided with the International Day for Clean Energy, marked a key moment for Fiji's energy sector. The NEP was launched by the Minister for Agriculture and Waterways, Honourable Vatimi Rayalu.



Figure 4.4.3.1 Launch of the National Energy Policy

The NEP was developed from the financial support provided by the New Zealand Government's Ministry of Foreign Affairs and Trade (MFAT) and the technical assistance of the Global Green Growth Institute (GGGI).

Recognizing that the energy sector plays a fundamental role in achieving Fiji's developmental goals, the NEP lays the foundation for a highly sustainable, inclusive, reliable, and affordable energy services sector by the decade's end. It paves the way for transformative investments that are urgently required to enhance our energy sector.

The NEP focuses on five pillars: energy security and resilience, access and equity, sustainability, efficiency, and governance and is directly interlinked with National Development Plan, Nationally Determined Contribution under the Paris Agreement, National Climate Change Policy 2018–2030, and National Green Growth Framework, it also supports the relevant specific targets that constitute the 7th Sustainable Development Goal (SDG7) on Clean Energy.

Furthermore, the NEP supports the COP 28 agreement that signals the “beginning of the end” of the fossil fuel era by laying the ground for a swift, just and equitable transition, underpinned by deep emissions cuts and scaled-up finance with the overarching aim to keep the global temperature limit of 1.5°C within reach.

2. Capital Program Achievements

2.1 Electrification Project

- **House Wiring**

The Department was allocated FJ\$3 million for House wiring of Completed Grid Extension Projects. A total of 242 projects was earmarked for the 2023/2024 financial year, where 4810 customers were expected to be connected to the grid network. However, on a total of 1680 were connected, accounting for at least 35% of the total households. The Department continues to work together with all the key stakeholders in ensuring the timely completion and connection of these customers to the grid.

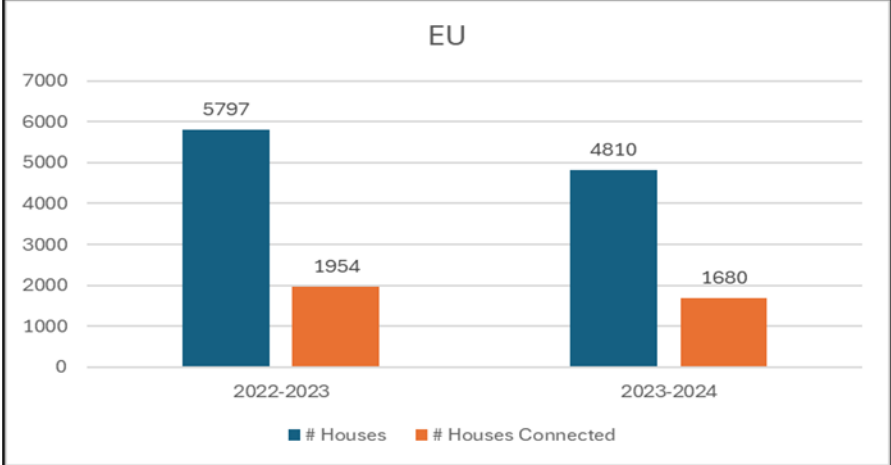


Figure 4.4.3.2 House Connections

• **Grid Extension**

A total of more than 111 grid extension projects are currently in progress with the EFL. The breakdowns are as follows:

No.	Division	No. of Projects	Amount (FJ\$)	No. of Household beneficiaries
1	Central	49	\$4,816,660.82	585
2	Western	50	\$6,453,301.14	519
3	Northern	12	\$4,729,918.13	441
Total			\$ 15,999,880.09	

Figure 4.4.3.3 Summary of Grid Extension Schemes

Some of the major projects that are currently in progress include:

- i. Tikina Navatusila- Province of Navosa
- ii. Tikina Nasau (Sawanivo – Nakuilau) – Province of Ra
- iii. Welagi to Naselesele, Taveuni – Province of Cakaudrove

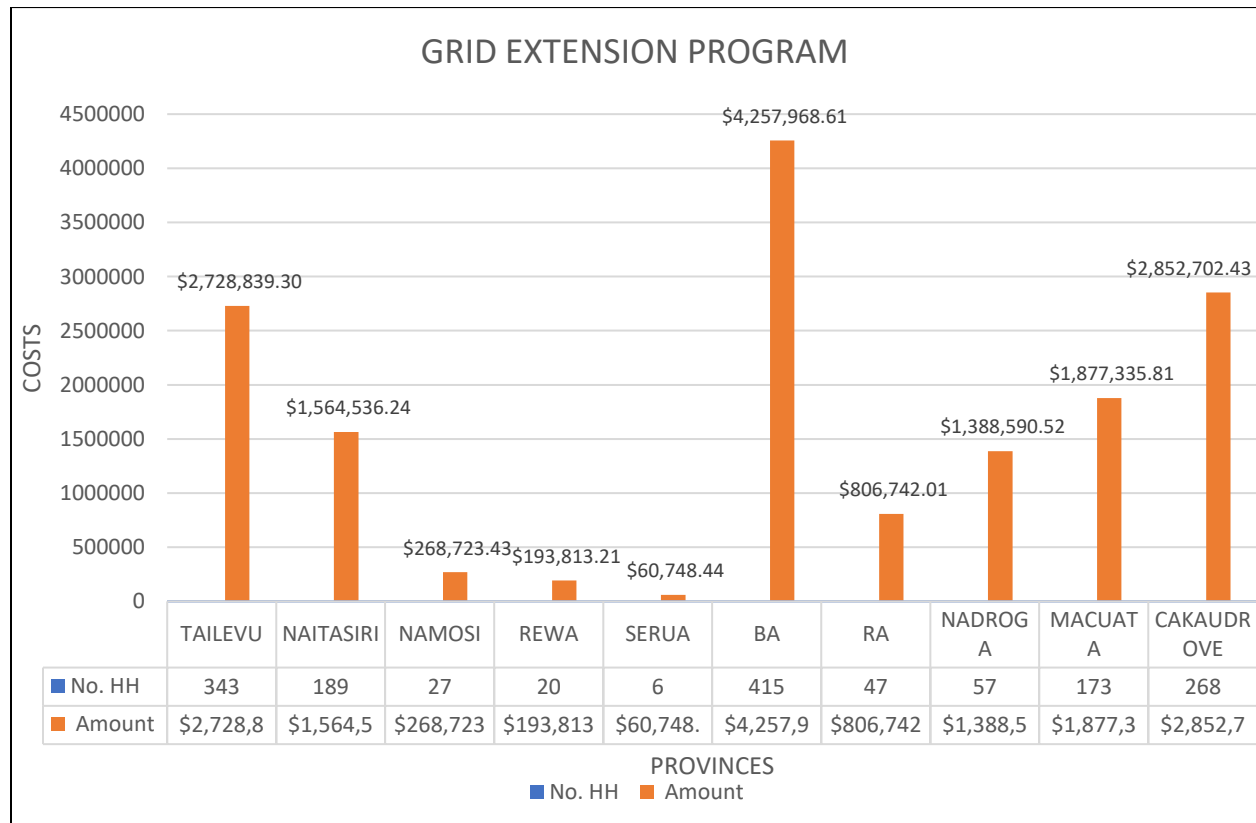


Figure 4.4.3.4 Grid Extensions Costs

The details of each scheme in the grid extension program are shown in figure below.

Figure 4.4.3.5 Details of Grid Extension Schemes

No.	Scheme No.	Scheme Names	Schemes	Cost
CENTRAL				
1	KO05-18	Supply to Jemesa Raitakalau at Sawakasavou, Tailevu	1	\$ 26,468.66
2	DE02-18	Supply to Ram Anuj & 2 Others in Vakabalea, Navua	3	\$ 27,344.97
3	KO01-19	Supply to Kulau Settlement, Verata, Tailevu	1	\$ 25,529.62
4	KO05-19	Supply to Jone & Amena at Tonia Road, Tailevu	2	\$ 26,799.79
5	KO02-19	Supply to Ruci Tinai & 4 Others at Delasui, Korovou, Tailevu	5	\$ 43,595.24
6	KO07-13	Supply to Wainaboro Settlement, Wainivesi, Tailevu	8	\$115,231.66
7	KO02-13	Electricity Supply to Tova-Delaka Settlement, Korovou	9	\$214,313.17
8	KO13-14	Supply to Nailili Settlement at Burerua, Korovou	7	\$ 51,100.22
9	NU14-18	Supply to Vuci Irrigation Road	6	\$ 35,194.94
10	NU07-19	Supply to Keresi & Eroni at Nalomasi Settlement, Muanaira, Tailevu	2	\$ 16,969.56
11	NU09-19	Power Supply to Mereani & Dharmend at Labau Feeder Road, Off Vuci Road, Nausori	2	\$ 18,407.93
12	NU08-18	Supply to Semi Vakaru at Nabuli Village, Rewa	3	\$ 24,364.27
13	VU01-19	Supply to Wainisavu Settlement, Wainawaqa, Naitasiri	1	\$ 14,947.93
14	VU06-19	Supply to Kalisitino Vunidilo's Residence at Gasaudrau Farm, Namosi	1	\$ 23,636.53
15	VU08-18	Supply to Joasia McNamara, Vanuakula Settlement, Naitasiri	1	\$ 16,644.27
16	KO04-19	Supply to Suva Farm, Verata- Tailevu	4	\$118,663.26
17	VU10-18	Supply to Naikatini Settlement, Viria, Naitasiri	1	\$ 15,324.05
18	KO06-18	Electricity Supply to Uluiraua Settlement, Lodoni, Tailevu	13	\$ 82,537.81
19	LE01-20	Supply to Tamani at Navutukata Farm, Ovalau	1	\$ 31,315.37
20	NU02-20	Supply to Vatuloka along Bau Tikina Road, Nausori	1	\$ 15,838.46
21	VU01-20	Supply to Waidrauso Settlement, Sawani, Naitasiri	4	\$ 33,444.51
22	NU04-20	Electricity Supply to Delatau and Naboto Settlement in Nadali, Nausori	15	\$636,238.78
Western Division				
1	LU06-18	Electricity Supply at Vuda Back Road, Lautoka	3	\$ 16,027.62
2	LU10-18	Electricity Supply to Unaisi at Saru, Lautoka	1	\$ 19,003.36
3	SG08-18	Electricity Supply to AOG Church and Neorio Raunabila of Koroua, Kavanagasau Road, Sigatoka	2	\$ 47,089.29
4	SG13-18	Electricity Supply to Mr.Rohit Pillay's Farm House at Barara Valley Road, Sigatoka	1	\$ 12,703.40
5	TA12-18	Electricity Supply to Mr.Ram Sami Reddy at Tagitagi, Tavua	1	\$ 10,009.73
6	BA14-18	Electricity Supply to Kaliova Nadumu at Vatiyaka Road, Ba	1	\$ 15,724.05
7	NA04-19	Electricity Supply to Praveen Narayan at Randa, Nadi	1	\$ 10,794.20
8	NA09-19	Electricity Supply to Malawai Heights, Votualevu, Nadi	9	\$ 52,730.83
9	NA22-18	Electricity Supply to Inia Rokomatu at Koroici, Nadi	1	\$ 20,689.45
10	NA27-18	Electricity Supply to Bijen Prasad at Waimalika, Nadi	1	\$ 22,318.08
11	SG07-19	Electricity Supply to Niko Degei at Nasovata Village, Sigatoka	1	\$ 16,400.49
12	BA19-18	Electricity Supply to Mr Arun Kumar at Balevuto, Ba	1	\$ 15,039.73
13	LU01-19	Electricity Supply to Naveisamiti, Natabua Road, Lautoka	5	\$ 80,683.96

No.	Scheme No.	Scheme Names	Schemes	Cost
14	TA03-20	Electricity Supply to Votavota Settlement, Naseyani Tavua	4	\$ 38,312.09
Northern Division				
1	LAB13-17	Electricity Supply to Abua Settlement, Labasa	6	\$ 90,738.49
2	LAB12-15	Electricity Supply to Taj Mohammed and Mahrul Nisha at Rualago, Labasa	2	\$ 52,345.07

Government has managed to commission over 38 grid extension schemes out of the 111, having invested more than FJ\$2.13 million.

2.2. Solar Home System

The Fijian Government has continuously and actively implemented Solar Home System (SHS) projects to improve electricity access in rural and remote communities, contributing over FJ\$40 million in the past decade alone. These initiatives are designed to reduce reliance on imported fossil fuels, promote the adoption of renewable energy, and enhance the quality of life for underserved populations.



Figure 4.4.3.6 Solar Power Installation

In the 2023-2024 financial year, a total of \$4,033,215.50 was allocated for the supply and installation of 1,000 Solar Home Systems, directly benefiting approximately 5,000 people.

NO.	LOCATION	NO OF SYSTEM	STATUS COMPLETION
1	CAKAUDROVE	257	100%
2	BUA	233	100%
3	MACUATA	67	100%
4	NAITASIRI	114	100%
5	SERUA	31	100%
6	KADAVU	96	100%
7	LOMAIVITI	103	100%
8	LAU	81	100%
9	NAVOSA	5	100%
10	BA, YASAWA	13	100%
	TOTAL	1000	100%

Figure 4.4.3.7 Solar Home Systems Status

The Solar Home System (SHS) initiatives have significantly contributed to increasing Fiji's rural electrification rate, supporting the national goal of achieving 100% electricity access through renewable energy by 2030. However, between 2020 and 2023, no new SHS installations were implemented, as government funding was reprioritized to address the impacts of the COVID-19 pandemic.

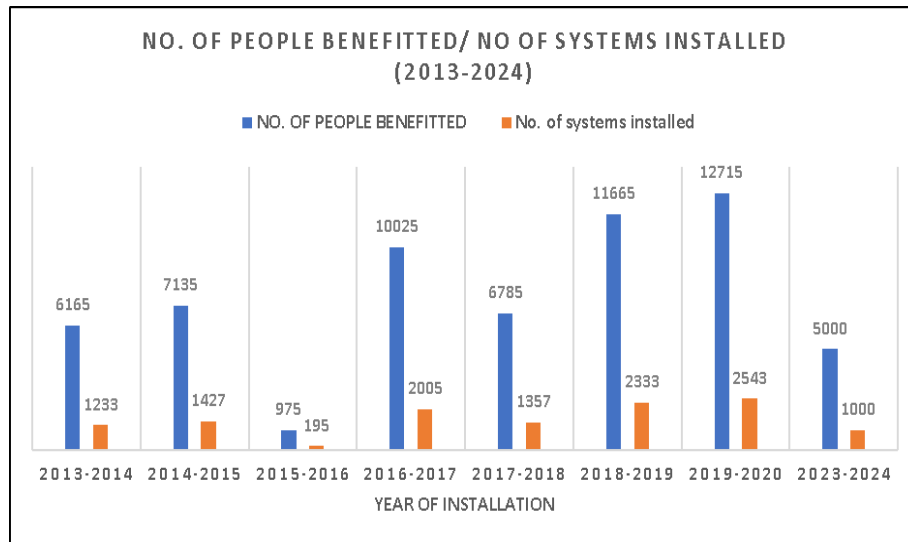


Figure 4.4.3.8 Solar Home Systems Beneficiaries

- **Maintenance and handover of Solar Home Systems**

Under the new Electrification Policy 2022, all existing and operational Solar Home Systems (SHS) are being formally handed over to individual customers. For systems that were non-operational, the Department undertook maintenance and repair works prior to handover.



Figure 4.4.3.9 Solar Home Systems Maintenance

To ensure smooth transition of the SHS handover, the Government allocated a budget of FJD \$1,000,000.00 for maintenance and repairs. As a result, over 1,000 SHS units were successfully repaired and handed over to households across various rural communities.

2.3. Kadavu Village Micro-Hydro Rehabilitation

The Kadavu Koro hydro turbine was originally installed in 2016 by the Department of Energy in collaboration with engineers from Arowana Energy Company, an Australian-based firm. The project was designed to supply electricity to 66 households, including essential community infrastructure such as a school, classroom block, teachers' quarters, and dormitories for both girls and boys.



Figure 4.4.3.10 Rehabilitation Works

In the 2023/2024 National Budget, Government allocated FJ\$50,000 for the rehabilitation of the Kadavu Koro hydropower plant. The rehabilitation works carried out by the DOE technical team included the wiring of 16 new houses and maintenance of 50 existing houses that had been affected by recent cyclones.

After five non-operational years, the hydro plant is now fully operational and continues to provide stable and efficient electricity to the village, significantly enhancing the quality of life for the residents. As a result, the number of households benefiting from the scheme increased from 66 to 82.

3. INTERNATIONAL PARTNERSHIPS AND COLLABORATIONS

3.1. LAKARO Solar Hybrid Rehabilitation Stage 1 for Kadavu, Lakeba and Rotuma RGS

During the COP28 meeting in Dubai, the Fiji Government signed a grant agreement valued at US\$2.5 million with the Governments of the United Arab Emirates and New Zealand to develop the second phase of the LAKARO Renewable Energy Project in Fiji.



Figure 4.4.3.11 LAKARO Project Grant Agreement Signing

The Arrangement was signed on behalf of the United Arab Emirates by His Excellency Ahmed bin Ali Al Sayegh, Minister of State, from the Republic of Fiji by His Excellency Sitiveni Rabuka, Prime Minister, and on the New Zealand side by His Excellency Dr Richard Kay, New Zealand's Ambassador to the UAE.

The signing of the Arrangement comes within the framework of the UAE's efforts to support the renewable energy sector and implement phase two of the LAKARO project in Fiji. The UAE's contribution of USD 1.5 million to the project aims to improve access to electricity, reduce dependence on fossil fuels, and develop economic opportunities in the three islands in Fiji: Lakeba, Kadavu, and Rotuma, by adding a battery bank and replacing diesel generators with a renewable energy system.

The rehabilitation and upgrading of these solar systems will enhance service delivery to communities, reduce reliance on imported fossil fuels, and ensure a more reliable and sustainable energy supply for rural maritime islands.

3.2. KOREA INTERNATIONAL COOPERATION AGENCY (KOICA)

- **4MW Agro-photovoltaic Mini-grid, Ovalau Island**

The project is funded through a consortium of funding agencies including the Green Climate Fund (GCF) worth of \$22.3M. EFL had entered into a Power Purchase Agreement (PPA) with a private entity (Envelop Co. Ltd) from Korea for the installation of the project. The project will save more than 50% of the fuel consumption on the island.



Figure 4.4.3.12 Groundbreaking Ceremony

- **Record of Discussion between Fiji Government and KOICA**

The Fiji Government and KOICA (Korea International Cooperation Agency) signed a Record of Discussion (ROD) for the “Project for Renewable Energy Expansion and Capacity Building in Fiji” worth 7 million FJD (approximately \$2 million USD) on the on 8th of February 2024 at the Ministry of the Public Works, Meteorological Services and Transport.



Figure 4.4.3.13 Records of Discussion Signing

The Government and KOICA will collaborate closely to implement several projects, including rooftop solar PV installations, capacity building on renewable energy technologies, feasibility studies for the renewable energy transition, and the installation of off-grid renewable energy systems for vulnerable communities.

These projects will have a significant positive impact on Fiji in several ways, including helping the country meet its national greenhouse gas (GHG) mitigation targets, increasing the proportion of renewable energy in the energy mix, lowering the cost of fuel imports, and assisting the government's efforts to connect rural communities with electricity.

3.3 The People's Republic of China - China AID (Solar Home System)

Under the China South-South Cooperation Project, the Government of the People's Republic of China donated 2,000 Solar Home units to the Fijian Government. The Ministry, through the Department of Energy, was tasked with the implementation of these systems in greenfield communities and areas without access to the Energy Fiji Limited (EFL) grid.



Figure 4.4.3.14 Donation Ceremony for Solar Home Systems

The deployment of these Solar Home Systems has made a significant contribution toward achieving the Government's target of providing 100% of the population with access to electricity. It has also supported the broader national objective of increasing the use of renewable energy sources across rural and remote communities.

3.4. International Solar Alliance (ISA)

- Solarization of Health Centers

The International Solar Alliance (ISA) provided aided the solarization of two health centres, with funding support amounting to approximately US\$50,000. The decision to prioritize these healthcare facilities stemmed from the persistent challenges in maintaining a reliable power supply in remote island communities. Ensuring round-the-clock electricity was essential to support the critical and lifesaving services delivered at these centres.

The Fiji Department of Energy, in consultation with the Ministry of Health, identified two health facilities

- Daviqele Health Center, Kadavu Island and
- Dakuibeqa Health Center, Beqa Island



Figure 4.4.3.16 Solarization of Health Centers

The solarization initiative has not only improved energy reliability but also enhanced the resilience and functionality of essential healthcare services in these underserved areas.

3.5. Fiji Rural Electrification Fund (FREF)

The Fiji Rural Electrification Fund (FREF) is a flagship government initiative aimed at providing sustainable, affordable, and reliable electricity access to rural and maritime communities that are not connected to the national grid. The program reflects the Fijian Government’s commitment to achieving 100% electrification and supporting inclusive socio-economic development through clean energy access.

Launched in partnership with international development agencies and academic institutions such as the Green Climate Fund (GCF), Global Green Growth Institute (GGGI), and Arizona State University (ASU), FREF leverages innovative off-grid solar technologies to electrify remote villages with no existing infrastructure.



Figure 4.4.3.17 Feasibility Study Data Collection and Verification

Feasibility studies were conducted in over 75 rural communities to assess their electricity load demand and design viable energy systems. The goal was to ensure long-term reliability

and sustainability through appropriate system design, as well as robust operation and management frameworks.

The program continues to attract donor interest and plays a vital role in achieving Fiji's Nationally Determined Contributions (NDC's) and Sustainable Development Goal 7 (Affordable and Clean Energy).

4) Department of Water and Sewerage

The Department of Water and Sewerage is mandated with the responsibility of ensuring a sustainable water and sewerage sector through the development of innovative policies, efficient service delivery, and rigorous compliance monitoring. The Department currently comprises eighteen established positions. In 2024, the Ministry of Finance reinstated the position of Principal Engineer (Regulatory) however, the position of Senior Technical Assistant (Sewerage) remains unfunded. The Department's organizational structure is strategically designed to support its core functions, Technical, Policy, Accounts, and Human Resources, ensuring effective and efficient service delivery.

A draft Water and Sewerage Services Bill was developed and circulated to key stakeholders for feedback. After incorporating their comments along with feedback from the Solicitor-General's Office, the revised draft was submitted for final clearance. Due to procedural delays, the Department engaged directly with the Solicitor-General's Office to provide technical briefings on the bill's content and importance. The final draft has since been submitted and is currently awaiting approval.

Additionally, the Department completed the formulation of the National Water Resource Management and Sanitation Policy and the Integrated Water Resources Management Plan. Final drafts of both documents were submitted to the Solicitor General's Office, which recommended further stakeholder consultation. The Policy team is currently engaging with relevant stakeholders to gather further input, although the process has experienced some delays.

The Department exceeded its annual targets in all its key performance areas, demonstrating strong monitoring and regulatory performance. In the rural sector as shown in Figure 4.5.1 below, 26 Water Supply Management Plans were vetted, 50 Ecological Purification System (EPS) inspections were completed, and 19 rural water project inspections were conducted. Water quality testing efforts included 34 field tests for E. coli, 36 comprehensive water tests, and six wastewater sample analyses from various treatment plants.

Percentage Achievement for Rural Outputs for 2023- 2024

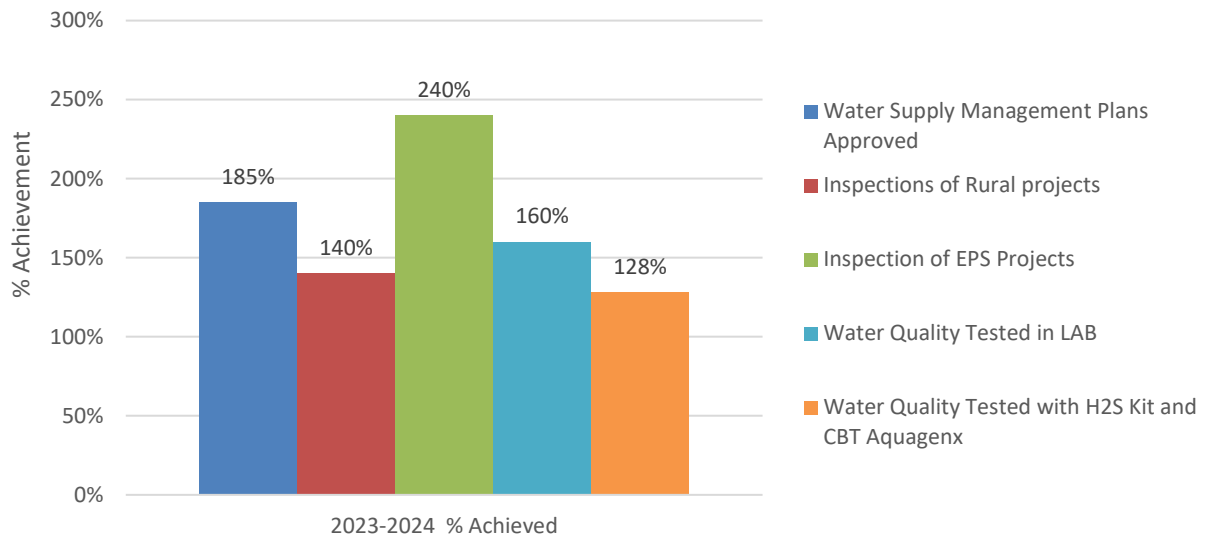


Figure 4.5.1 – DWS Rural Achievements

In urban areas as shown in Figure 4.5.2 , the team surpassed targets with 42 water treatment plant inspections, 14 wastewater treatment plant inspections, and 142 wastewater pumping station inspections carried out. The Department also achieved its annual target of 12 evaluations of Water Authority of Fiji’s (WAF) treated water and wastewater effluent test results, ensuring compliance in water and wastewater service delivery. Research and pilot project inspections included sites like Tubalevu Village and USP. Furthermore, data collection and management continued to be efficiently implemented with the use of the AKVO Flow platform, highlighting the benefits of leveraging field data collection tools and best practices to maximize efficiency and accuracy.

Percentage Achievement for Urban Outputs for 2023-2024

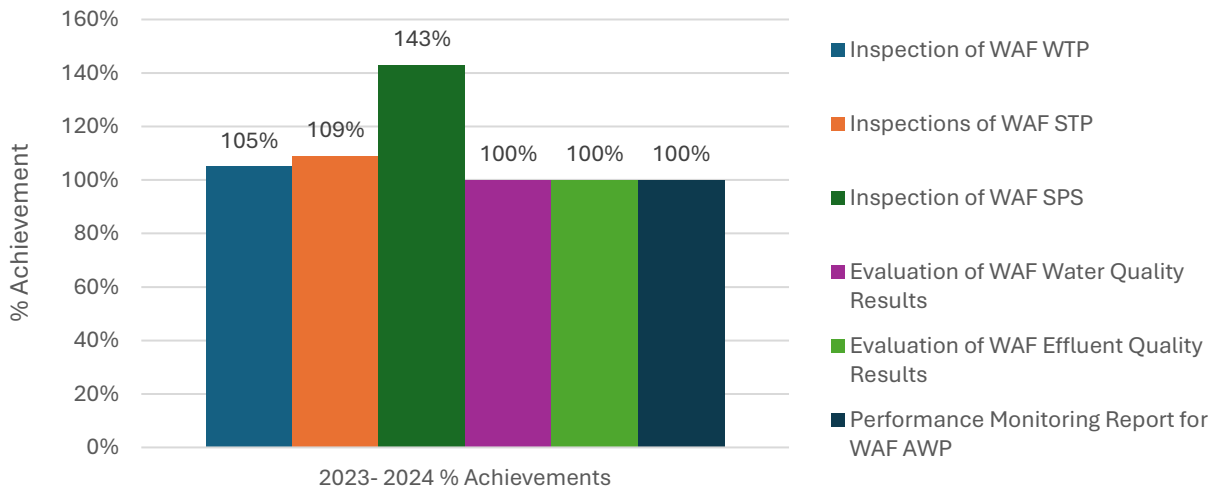


Figure 4.5.2 – DWS Urban Achievements

World Water Day 2024 was celebrated on the 9th of April at Tavua Kshatriya Hall after being postponed from its original date of 22 March due to severe weather in the Western Division. The event, themed “Leveraging Water for Peace,” emphasized the critical role of water in promoting global peace and prosperity. It brought together major WASH stakeholders and 19 participating primary and secondary schools. Following this, on 29 May 2024, a Rural WASH stakeholder consultation workshop was held at the Pearl Resort to introduce the proposed National Water Committee Training Programme funded by UNICEF. The session aimed to gather feedback and build support for the initiative, which seeks to strengthen local water governance through community-based training.



Figure 4.5.3 – Multi-stakeholders Workshop

A range of local and international training programs significantly enhanced the capacity of Fiji’s Water and Sewerage Department. Locally, staff attended key training workshops and symposiums including UNICEF’s Face-Form Training, a Solar-Powered Water Supply System workshop in Nadi, and a WASH and Behavioural Change Training hosted by Griffith University at USP, equipping officers with practical knowledge in the planning, design and management of rural water and sanitation systems. Internationally, Technical Officer High Grade Water received a prestigious one-year scholarship to pursue a Master’s in Water and Sustainable Development in the Netherlands and Senior Technical Officer Water participated in a JICA training on water supply engineering in Japan. Senior Technical Officer Sewerage attended JICA’s Master Plan site visit and Technical Officer High Grade Sewerage participated in attended JICA’s Comprehensive Water Engineering program, further strengthening staff technical knowledge and expertise. Additionally, the Director of Water and Sewerage represented Fiji at the 10th World Water Forum in Bali, with the focus of promoting global collaboration and sustainable water management practices.

The Department is actively pursuing partnerships and support from international agencies to enhance Fiji’s water and sanitation sector. Through collaboration with the Asian Development Bank (ADB), DWS aims to strengthen its regulatory frameworks, build staff capacity, and implement rural water and sanitation projects. Efforts with Japan’s JICA focus on establishing a Memorandum of Cooperation for technical exchanges, joint studies, and public-private partnerships opportunities. With UNICEF Pacific, DWS is co-developing a

comprehensive Rural Water Supply and Sanitation Master Plan, including legislative reviews, stakeholder consultations, and WASH data analysis. Funding has been requested from the AFD to install climate-resilient water treatment systems in underserved rural areas, while the French Embassy is supporting the recruitment of an International Technical Expert as advisor to the Department. DWS has also proposed a UNICEF-supported national training program to empower rural water committees. Additionally, with WHO support, the department received FJD \$90,000 in lab equipment to boost water quality testing, and it is working with the AKVO Foundation to develop an Integrated Water and Sewerage Information Management System, enhancing planning and data-driven governance across the sector.

The Department operated within a total budget of \$609,687, with \$516,737 in allocated cash flow. As of 31st July 2024, \$ 435,251.00 (84%) had been expended, primarily on operating costs and personnel. Figure 4.5.4 show budget utilization over the last twelve years.

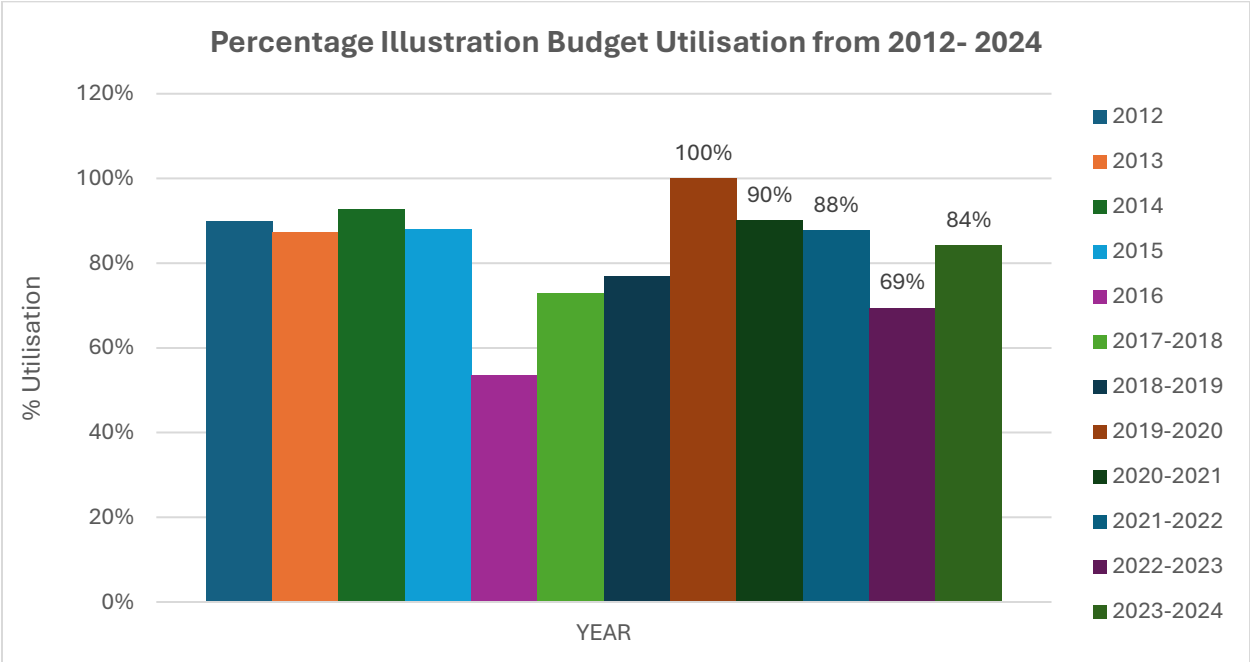


Figure 4.5.4 DWS Budget Utilization

The Department faces several operational and institutional challenges that have impacted on the delivery of its services. These include delays in policy implementation due to extended stakeholder consultations, critical staffing shortages in technical and administrative roles, and budget constraints limiting rural project execution. Operational efficiency is affected by inadequate transport resources and unfilled driver positions. Additionally, staff capacity gaps highlight the need for targeted training and updated job descriptions. Finally, limited office space hampers productivity and readiness for anticipated staffing expansion.

The Department continued to advance its mandate of ensuring safe, sustainable, and equitable water and sewerage services across Fiji. Despite ongoing challenges, such as staffing shortages, policy delays, and limited operational resources, the Department made notable progress in strengthening regulatory frameworks, implementing rural and urban water quality monitoring, and fostering strategic partnerships.

Key milestones include the reinstatement of the Principal Engineer (Regulatory) role, significant achievements by the Technical Unit in meeting and exceeding inspection targets, and the completion of major policy and legislative drafts. The Department also led the development of the Rural Water and Sanitation Master Plan in collaboration with UNICEF Pacific, conducted nationwide training programs, and participated in several local and international capacity-building initiatives.

Strategic collaborations with ADB, JICA, AFD, the French Embassy, WHO, and others play a critical role in advancing infrastructure development, institutional strengthening, data management, and community engagement. The department maintained effective financial oversight, achieving 84% budget utilization by July 2024, with key expenditures supporting operational continuity.

Looking ahead, DWS remains committed to enhancing service delivery through improved staffing, streamlined policy implementation, and sustained investments in rural WASH systems. With continued support from development partners and stakeholders, the Department is well-positioned to work towards its vision of universal access to safe and resilient water and sanitation services in line with SDG 6.

5) Department of Transport

The Department of Transport plays a pivotal role in coordinating, planning, and monitoring Fiji's Land and Maritime Transport sectors. In collaboration with the Land Transport Authority (LTA) and the Maritime Safety Authority of Fiji (MSAF), the Department is responsible for the development and implementation of transport policies and regulations.

Key responsibilities include facilitating the release and monitoring of annual Operating and Capital Grants to LTA and MSAF and providing strategic advice on sector planning. The Department also enhances coordination among transport regulators, service providers, and stakeholders to ensure efficient and integrated transport management.

To support regulatory compliance and stakeholder engagement, the Department has established national committees that also drive sustainable and climate-resilient transport initiatives. Additionally, the Department oversees the Government Shipping Franchise Scheme, ensuring essential shipping services to uneconomical routes, supported by an annual allocation of \$3.4 million.

During the 2023–2024 financial year, the Department of Transport successfully facilitated and secured Cabinet endorsement on several key policy and operational initiatives, in close collaboration with the Ministry's operational arms, including the Land Transport Authority (LTA) and the Maritime Safety Authority of Fiji (MSAF). These endorsements have enabled the implementation of strategic projects and reforms in the transport sector:

- Hosting the IMO Regional Presence Office (RPO) - Cabinet endorsed Fiji as the host country for the International Maritime Organization (IMO) Regional Presence Office (RPO) for the Pacific. A Memorandum of Understanding with the IMO has been signed, and preparations are underway with MSAF, including establishment of a dedicated taskforce. The official launch is scheduled for August 2025.



Figure 4.6.1 Signing of MOU with IMO for hosting of (RPO)

- Oil Spill Equipment Grant Aid - Cabinet formalized Japan's grant aid for the provision of oil spill prevention equipment and operational vehicles for MSAF. An Exchange of

Notes was signed with the Embassy of Japan, and procurement processes are being overseen by a joint committee including the Ministry, MSAF, and the Japanese Embassy.

- Lifting of PSV Permit Freeze - Cabinet approved the lifting of the freeze on Public Service Vehicle permits for Licensed Hire, Rentals, Minibuses, and Carriers, following national consultations. It also approved a review of Road Route and Contract Licenses, with further recommendations to follow.
- Accession to the Maritime Search and Rescue Convention - Cabinet endorsed Fiji's accession to the International Convention on Maritime Search and Rescue (SAR), subject to parliamentary ratification. The Department is coordinating with the Solicitor General's Office for submission to Parliament.
- Amendment to Tamavua-i-Wai Bridge Grant Agreement - Cabinet approved amendments to the JICA-funded bridge reconstruction project, increasing the grant from JPY 2.931 billion to JPY 3.892 billion to accommodate rising costs. The Fiji Roads Authority remains the executing agency.
- Land Transport Policy Reforms - A suite of policy directives was endorsed to enhance land transport management and safety, including the introduction of provisional licenses, penalties for non-compliance, and reforms to permit transfer practices. The Department and LTA are jointly implementing these directives.
- Seafarers Cooperation MOU with UAE - Cabinet approved an updated MOU with the United Arab Emirates for mutual recognition of seafarer qualifications under the STCW Convention. The Ministry will coordinate implementation with UAE counterparts to support international maritime labour mobility.

The Department was allocated a total budget of \$41,744,217, achieving a 99.2% utilization rate with an expenditure of \$41,409,124. This amount included both Operating and Capital Grants for the Land Transport Authority (LTA) and Maritime Safety Authority of Fiji (MSAF).

The Department had an approved staff establishment of 14 positions, with 10 positions filled during the financial year. Despite a request for five additional positions in the upcoming budget, only three were approved by the Ministry of Finance. Delays in recruitment were due to internal HR processes, particularly the requirement for acting appointments prior to advertisement and formal recruitment procedures.

The Department encountered a range of operational and structural challenges that affected service delivery and overall efficiency. Key issues included delays in project implementation due to regulatory and resource constraints, staffing shortages that led to increased workloads and staff fatigue, inadequate office space, and a lack of essential resources such as equipment and telecommunications tools. Additionally, budget limitations hindered the execution of critical initiatives, while adverse weather and natural disasters disrupted service delivery, particularly in maritime areas. In response, the Ministry has identified several areas for improvement, including streamlining human resource processes to enhance staff retention and morale, increasing budget allocations to support key programs, and relocating to a more suitable office space at Nasilivata House to better accommodate operational needs.

6) Department of Government Shipping Services

The Department of Government Shipping Services (GSS) under the Ministry of Commerce Trade, Tourism and Transport is responsible for the provision of shipping services for government development programmes. These shipping services include assisting the Maritime Safety Authority of Fiji (MSAF) with operations and maintenance of Aids to Navigation (ATONS).

In the year 2023/2024, there was a Ministerial reform undertaken by Government and the Ministry of Transport together with the Department of Government Shipping Services was moved back to the Ministry. A mandate of the Department as issued by the Permanent Secretary was to ensure that all vessels are always in a State of Readiness (SOR) particularly during deployments for ministerial tour, emergency water carting, ration distribution after natural disasters and private charters.

The allocated budget for the Financial Year for the Department was \$10,909,179.0, including both Operational (\$7,489,304.00) and Capital (\$2,500,000.00) budgets. There are 12 government vessels currently with the Department.

The Department achieved significant milestones in enhancing maritime connectivity across Fiji's island communities. By exceeding its annual operational target, GSS demonstrated a strong commitment to ensuring essential services reached even the most remote maritime zones. A total of 72 maritime trips were completed, surpassing the target of 48 by 24 additional trips. This performance reflects the dedication of GSS crews and their commitment to reliable service delivery. Notably, MV Iloilovatu recorded the highest number of 23 trips, followed by MLC Vatulawa and MLC Vunilagi with 16 trips each, MLC Veivueti with 14, and MV Bai Ni Takali with 10.

Through the Government Shipping Franchise Scheme (GSFS), GSS facilitated 9 trips to remote routes such as Yasawa, Northeast Vanua Levu, and Beqa/Yanuca/Vatulele. These voyages supported government development efforts and post-disaster responses, including the transportation of relief supplies and construction materials following Tropical Cyclones Yasa and Ana. The National Disaster Management Office and the Ministry of iTaukei Affairs were key beneficiaries of these services.

In addition to scheduled services, GSS vessels provided logistical and transport support to several key government stakeholders, including the Ministry of Health, the Judicial Department, the Eastern and Western Divisional Commissioners, the Ministry of iTaukei Affairs, and the Departments of Works and Transport.

The fleet collectively covered 27,642.86 nautical miles and consumed 669,054.92 litres of fuel during the year. Leading vessels in terms of distance traveled included MLC Vatulawa (7,025.97 nm), MV Iloilovatu (6,865.78 nm), and MLC Vunilagi (5,323.08 nm). Overall, GSS vessels were at sea for 519 operational days, with MLC Vatulawa recording the most at 153 days. In terms of cargo, GSS transported 892 tonnes, led by MLC Vunilagi (288 tonnes), MLC

Veivueti (219.1 tonnes), and MLC Vatulawa (219 tonnes). A total of 6,337 passengers were also safely transported, with MV Iloilovatu accounting for the majority (4,235), followed by MLC Veivueti (1,538) and MLC Vunilagi (305).

The Department maintained a total of 54 established officer positions, with 45 positions filled and 9 remaining vacant. The officer cadre remains male-dominated, comprising 38 male and 7 female officers. Notable vacancies include Marine Officer II and Clerical Officer posts. Within the wage earner establishment, 96 of the 106 approved positions are filled, with 94 male and 2 female staff. Staffing actions during this financial year included 2 promotions, 2 appointments, 4 acting appointments, 2 retirements, and 3 resignations among established officers. Additionally, 18 appointments and 3 resignations were recorded among unestablished officers. There were no terminations during the period. In support of staff development, four officers participated in training programs. These included local maritime and leadership courses.

This financial year was marked by high productivity and strong collaboration with stakeholders. Despite increasing competition from the private maritime sector, the Department's fleet particularly the Iloilovatu, Vatulawa, Vunilagi, and Veivueti demonstrated resilience and efficiency in supporting national priorities. The Department remains committed to tracking key performance indicators and improving service delivery in the year ahead. These accomplishments highlight the vital role of the GSS in advancing national development, strengthening connectivity, and providing essential services to Fiji's maritime communities.

7) Department of Corporate Services

The Department of Corporate Services plays a pivotal role within the Ministry of Public Works, Meteorological Services, and Transport by providing essential support services that enhance the strategic and operational effectiveness of the Ministry.

Our commitment to fostering a stable and equitable work environment for our diverse workforce underpins our vision and mission. Throughout the fiscal year, the department focused on key areas such as recruitment, employee administration, policy compliance, and learning and development.

By aligning our goals with the Ministry's strategic development plan, we strive to facilitate access to quality services and ensure that our workforce is equipped to meet the challenges of a dynamic environment. Despite facing staffing challenges attributed to a shortage of specialized skills, our team demonstrated resilience and collaboration, achieving a commendable budget utilization by the end of the financial year.

The Department demonstrated strong budget management utilizing 92% of its approved operating budget. Key policy milestones included the approval of the 2024 Training Plan, Workforce Plan, and the GSS Apprentice Framework, alongside the release of the 2022–2023 CSD Annual Report. Operationally, the department achieved substantial HR progress with 42 new appointments, 217 project hires, and the formalization of 12 officers into the permanent establishment. Notable appointments included a Manager for Project Monitoring and Evaluation, and a Climate Resilient Finance Advisor. Workforce data showed 564 positions filled out of a 656 establishment, with 92 vacancies remaining, due to challenges like promotion delays, limited applicants, and panel availability. Additionally, 17 officers received Civil Service Medals for exemplary service. The department also hosted and participated in 59 overseas and 68 local training sessions, 48 attachments, and registered with the Apprentice Training Program under TPAF-FNU, reinforcing its commitment to capacity building and national development.

The Department encountered several strategic challenges impacted both operational effectiveness and budget execution. A high staff turnover, with four resignations within the first four months, disrupted organizational continuity and eroded institutional knowledge. The ongoing need for workforce development remains essential to addressing evolving organizational demands. In addition, persistent attendance issues affected overall productivity and team morale.

Challenges in accessing historical data further hindered informed decision-making, while procurement delays negatively impacted the timely acquisition of essential resources. Moreover, the decentralization of human resources and accounting functions resulted in duplicated efforts and inefficiencies. These operational difficulties were compounded by a modest budget increase of just 5%, limiting the Department's ability to address these concerns comprehensively.

Budget utilization was further constrained by shifting organizational priorities, administrative delays in fund approvals, and inefficiencies in the procurement process due to supplier-related delays. In response, the Department initiated several strategic

improvements, including the successful implementation of an online recruitment system, promotion of staff training and development, structured mentoring and team building programs, digitization of records, flexible working arrangements, and the centralization of HR and accounting functions. Additional efforts are underway to enhance staff retention through salary adjustments and promotional opportunities.

To optimize budget utilization, the Department has adopted a series of financial strategies. These include ongoing evaluation of current allocations, strategic reallocation of underutilized funds, implementation of cost-saving measures, and collaboration with financial advisors to enhance resource management and planning.

Despite these challenges, the Department successfully navigated the year, achieving a commendable budget utilization rate, a reflection of our commitment to operational efficiency and strategic foresight. While staffing challenges underscored the importance of continuous workforce development and more effective recruitment strategies, we remain focused on fostering a workplace culture grounded in teamwork, innovation, and professional growth.

Looking ahead, the Department is committed to implementing further strategic initiatives to address current challenges, enhance recruitment processes, and streamline HR functions. These actions will support a stable and productive work environment and align with the broader objectives of the Ministry. Through continued dedication and collective effort, we aim to deliver excellence in service and uphold our commitment to the citizens we serve.

Financial Overview

A summary of the Ministry's financial status is shown below:

Total Budget Allocation

HEAD 40 SUMMARY		MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						
		2023-2024						
		ANNUAL PROVISION	REVISED PROVISION	TOTAL COMMITTED	OUTSTANDING LIABILITIES	TOTAL ACTUALS	BALANCE AGAINST PROVISION	% OF ACTUAL TO ANNUAL PROVISION
1. Established Staff		11,704,042	11,704,042	11,122,079	0	11,122,079	581,963	95%
2. Government Wage Earners		5,386,290	5,386,290	4,869,746	0	4,869,746	516,544	90%
3. Travel and Communications		1,173,200	1,173,200	968,985	0	968,985	204,215	83%
4. Maintenance and Operations		9,046,908	9,014,194	8,307,695	0	8,307,695	739,213	92%
5. Purchase of Goods and Services		941,657	941,657	733,770	0	733,770	207,887	78%
6. Operating Grants and Transfers		32,274,793	32,062,234	31,788,152	0	31,788,152	486,641	98%
7. Special Expenditures		2,258,970	2,258,970	1,934,489	0	1,934,489	324,481	86%
TOTAL OPERATING		62,785,860	62,540,587	59,724,916	0	59,724,916	3,060,944	95%
8. Capital Construction		3,177,046	6,909,564	6,728,704	0	6,728,704	4,006,396	212%
9. Capital Purchase		6,465,227	2,487,148	2,443,581	0	2,443,581	193,231	38%
10. Capital Grants and Transfers		13,790,084	13,582,403	13,476,116	0	13,476,116	313,968	98%
TOTAL CAPITAL		23,432,357	22,979,115	22,648,401	0	22,648,401	4,513,595	97%
13. Value Added Tax		3,432,422	3,432,422	3,046,322	0	3,046,322	414,450	89%
GRAND TOTAL		89,650,639	88,952,124	85,419,639	0	85,419,639	7,988,989	95%

Expenditure Summary: Break down expenditure by department or program

DEPARTMENTS	APPROVED BUDGET	ACTUAL UTILIZATION OPERATING	ACTUAL UTILIZATION CAPITAL	% ACTUAL UTILIZATION TOTAL
CORPORATE SERVICES	1,814,378	1,513,624	0	89%
METEOROLOGICAL SERVICES	9,365,453	5,392,842	2,587,088	92%
WORKS	14,947,139	10,847,544	1,855,558	91%
ENERGY	12,642,046	3,014,742	8,400,089	96%
WATER AND SEWERAGE	516,991	426,452	0	84%
TRANSPORT	41,744,217	32,103,827	8,887,550	98%
GOVERNMENT SHIPPING	8,620,415	6,425,885	918,116	92%
MINISTRY	89,650,639	59,724,916	22,648,401	95%

Sources of Funding: Government budget, external funding, grants

1. The Fiji Meteorological Services was provided with the following:
 - \$30,082.48 from the Comprehensive Nuclear Test Ban Treaty (CTBT) Fund.
 - Sustained Activity for Fiji Meteorological Services for Developing Capacities for Meteorological Services in the South Pacific (JICA) (\$471,743);
 - Project for Advanced Meteorological and Hydrological Services Capacity Development for Fiji Meteorological Services (JICA) (\$163,590)

2. The Department of Energy was provided with the following:
 - Climate Change Resilient Renewable Energy Development Project (KOICA) (\$290,000);
 - Project for Energy Transition in Pacific Island Countries (JICA) (\$486,066);
 - Project for Introduction of Hybrid Power Generation System in Pacific Island Countries (JICA) (\$4,880,954);
 - Project for Renewable Energy Expansion and Capacity Development in Fiji (KOICA) (\$2,100,000).

3. The Department of Transport was provided with a Regional Advisor for Port Operation and Maintenance and Policy in Pacific Island Countries (JICA) (\$320,706)
4. The Department of Government Shipping Services was provided with Regional Advisor for Vessel Operation and Maintenance and Policy in Pacific Island Countries (JICA) (\$166,445).
5. The Department of Water and Sewerage was provided with UNICEF Funding of \$31,561.00 for World Water Day celebrations.

Expenditure vs. Budget

OPERATING ACTUALS			
DEPARTMENTS	APPROVED ANNUAL BUDGET OPERATING	ACTUAL UTILIZATION OPERATING	% ACTUALS
CORPORATE SERVICES	\$1,673,005	\$1,513,624	90%
METEOROLOGICAL SERVICES	\$5,835,015	\$5,392,842	92%
WORKS	\$11,916,819	\$10,847,544	91%
ENERGY	3,208,429	\$3,014,742	94%
WATER AND SEWERAGE	\$501,091	\$426,452	85%
TRANSPORT	\$32,725,178	\$32,103,827	98%
GOVERNMENT SHIPPING	\$6,926,323	\$6,425,885	93%
MINISTRY OPEX	\$62,785,860	\$59,724,916	95%
CAPITAL ACTUALS			
DEPARTMENTS	APPROVED ANNUAL BUDGET CAPITAL	ACTUAL UTILIZATION CAPITAL	% ACTUALS
CORPORATE SERVICES	0	0.0	0%
METEOROLOGICAL SERVICES	\$2,813,858	\$2,587,088	92%
WORKS	\$2,000,000	\$1,855,558	93%
ENERGY	\$8,608,415	\$8,400,089	98%
WATER AND SEWERAGE	0	0	0%
TRANSPORT	\$9,010,084	\$8,887,550	99%
GOVERNMENT SHIPPING	\$1,000,000	\$918,116	92%
MINISTRY CAPEX	\$23,432,357	\$22,648,401	97%
TOTAL VAT	\$3,432,422	\$3,046,322	89%
Overall Total Budget or the Ministry	\$89,650,639	\$85,419,639	95%

Human Resources

The Department of Corporate Services plays a critical role in supporting the Ministry's strategic and operational functions through effective human resource and administrative management. During the reporting period, the Department managed 42 new appointments, including 1 expatriate, and oversaw 217 project-based recruitments across DECE, DEW, and DEN. It also processed 13 staff transfers, 17 resignations, and 11 overseas leave approvals.

The Ministry's total workforce stands at 656, with 564 positions filled. Key developments included the establishment of an Executive Support Unit and the appointment of a Climate Resilient Finance Advisor. Regularization efforts saw 12 officers confirmed in permanent roles, and 17 staff were awarded Civil Service Medals for their outstanding contributions.

Despite recruitment challenges such as limited promotion opportunities and panel availability the Department remains committed to capacity building, with 59 staff trained overseas, 68 locally, and 48 on attachments. The Ministry has also partnered with TPAF and FNU through the Apprentice Training Program to strengthen workforce development.

Overall, the Department continues to drive efficiency, professional growth, and organizational resilience in support of the Ministry's goals.

Challenges and Areas for Improvement

The main challenges faced by the Ministry during the year:

- **Operational Challenges:** Delays in infrastructure projects, regulatory issues, resource constraints
- **Human Resource Challenges:** Staff shortages, skill gaps, high turnover rates
- **Financial Constraints:** Budget limitations, funding gaps
- **External Factors:** Climate change, natural disasters, and other external pressures

To overcome the key challenges faced during the year, the Ministry is implementing several strategic actions:

- **Operational Challenges:** The Ministry is streamlining project planning, improving coordination with other agencies, and using digital tools for better project oversight and timely delivery.
- **Human Resource Challenges:** Efforts are underway to address staff shortages and skill gaps through targeted recruitment, professional development, and retention strategies, focusing on career growth and employee wellbeing.
- **Financial Constraints:** The Ministry is exploring new funding avenues through partnerships with development agencies and financial institutions, while also improving financial planning and leveraging public-private partnerships.

- **External Factors:** In response to climate change and natural disasters, the Ministry is integrating resilience into infrastructure planning, enhancing early warning systems, and prioritizing sustainable, climate-proof projects.

Appendix

Appendix A - Financial Statements: Detailed reports

Appendix A - Financial Statements

Management Representation Letter
Financial Statement



**MINISTRY OF PUBLIC WORKS,
METEOROLOGICAL SERVICES AND TRANSPORT**

Nasillivata House
87 Ratu Mara Road, Samabula
Private Mail Bag, Suva, Fiji

Telephone : (679) 3384111
Website : www.mims.gov.fj

18/06/2025

The Auditor General
Office of the Auditor General
P.O. Box 2214
Government Buildings
Suva

Dear Madam

**SUBMISSION OF MANAGEMENT REPRESENTATION LETTER – AUDIT OF
ACCOUNTS FOR THE FY/2024**

Reference is made to your Memorandum, File Ref: 592 of 16th June 2025.

Please find enclosed the signed Management Representation Letter and signed audited accounts for our Ministry.

Should you require any clarifications, please do not hesitate to contact Principal Accounts Officer, Samuela Tamani on 8931947 or email: samuella.tamani@mpwmst.gov.fj.

Yours sincerely

G. TAVO
Deputy Secretary Operation
For Permanent Secretary

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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File: 592

30 June 2025

The Honourable Ro Filipe Tuisawau
Minister for Public Works, Meteorological Services and Transport
Nasilivata House
SUVA

Dear Sir

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

The audited financial statements for the Ministry of Public Works, Meteorological Services and Transport for the year ended 31 July 2024 together with my audit report on them are enclosed.

Particulars of errors and omission arising from the audit has been forwarded to the Management of the Ministry for necessary action.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'F. Seru'.

Finau Seru Nagera
AUDITOR-GENERAL

cc. Mr. Paula Baleilevuka, The Permanent Secretary for Public Works, Meteorological Services and Transport

Encl.

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL
SERVICES AND TRANSPORT**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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OFFICE OF THE AUDITOR GENERAL

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INDEPENDENT AUDITOR'S REPORT

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Ministry of Public Works, Meteorological Services, and Transport which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses, Trading and Manufacturing Accounts (TMA), Trust Fund Account Statement of Receipts and Payments for the financial year ended 31 July 2024, and the notes to the financial statements including a summary of significant accounting policies.

In my opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Management Act 2004 and Finance Instructions 2010.

Basis of Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Ministry in accordance with the International Ethics Standard Board for Accountant's *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matters

I draw attention to the following:

1. Note 5(h) and 5(v) of the financial statements discloses an unreconciled variance of \$1,405,134 that existed between the TMA cash at bank balance and bank reconciliation statement balance since 2006. The unreconciled recurring variance relates to prior years misappropriation that is under Fiji Independent Commission Against Corruption (FICAC) investigation and pending Court's deliberations and verdicts. These unreconciled recurring variances continue to exist for the financial year 2024. Consequently, the audit could not confirm the accuracy and completeness of the TMA Cash at bank balance of \$1,439,935 stated in the Consolidated TMA balance sheet as at 31 July 2024.

Emphasis of Matter (cont'd)

2. Note 7 of the financial statements discloses the pending review of cost structure for Fiji Meteorological Office. Cabinet decisions (05) 310 of 2005 states that Civil Aviation Authority of Fiji and Fiji Airports Limited to reimburse the 50% cost to Fiji Meteorological Services relating to the Nadi and Nausori Airport Terminal. In addition, it stated that review of the structure of the cost to be carried out by the Fiji Meteorological Office. The Ministry is yet to enter into a contractual agreement for the provisions of weather services to the aviation industry. Due to pending review of the cost structure, Fiji Airports Limited is only paying \$50,000 monthly.

My opinion is not modified in respect of these matters.

Other information

The Management of the Ministry are responsible for the other information. The other information comprises the Annual Report but does not include the financial statements and the auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

Management's Responsibility for the financial statements

The Management of the Ministry are responsible for the preparation of the financial statements in accordance with the Financial Management Act 2004 and the Finance Instructions 2010, and for such internal control as the Management determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The Management are responsible for overseeing the Ministry's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

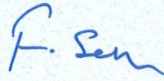
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management of the Ministry.

I communicate with the Ministry regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Finau Seru Nagera
AUDITOR-GENERAL



Suva, Fiji
30 June 2025

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2024**


We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of Public Works, Meteorological Services and Transport and its financial position for the year ended 31 July 2024; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004, Finance Instructions 2010 and Finance (Amendment) Instructions 2016.



Paula Baleilevuka
Permanent Secretary

Date: 23/06/25



Samuela Tamani
Principal Accounts Officer

Date: 23/06/25

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
STATEMENT OF RECEIPTS AND EXPENDITURE - HEAD 40
FOR THE YEAR ENDED 31 JULY 2024

	Notes	31 July 2024 (\$)	31 July 2023 (\$)
REVENUE			
Agency Revenue			
Miscellaneous Revenue	3(a)	154,564	128,515
Commission	3(b)	60,298	6,719
Reimbursement Met Services	3(c)	450,000	673,622
OPR in Previous Years		11,644	3,284
Revenue from Carriage of Freight	3(d)	246,979	-
Total Agency Revenue		<u>923,485</u>	<u>812,140</u>
TOTAL REVENUE		<u>923,485</u>	<u>812,140</u>
EXPENDITURE			
Operating Expenditure			
Established Staff	3(e)	11,122,080	9,590,551
Government Wage Earners	3(f)	4,869,744	2,471,094
Travel & Communications	3(g)	968,987	901,274
Maintenance & Operations	3(h)	8,307,697	5,723,142
Purchase of Goods and Services	3(i)	733,770	596,824
Operating Grants and Transfers	3(j)	31,788,151	52,895
Special Expenditures	3(k)	1,934,489	601,216
Total Operating Expenditure		<u>59,724,918</u>	<u>19,936,996</u>
Capital Expenditure			
Construction	3(l)	6,728,704	685,236
Purchases	3(m)	2,443,581	2,990,624
Grants and Transfers	3(n)	13,476,116	4,389,534
Total Capital Expenditure		<u>22,648,401</u>	<u>8,065,394</u>
Value Added Tax	3(o)	3,046,323	734,435
TOTAL EXPENDITURE		<u>85,419,642</u>	<u>28,736,825</u>

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 STATEMENT OF RECEIPTS AND EXPENDITURE - HEAD 41
 FOR THE YEAR ENDED 31 JULY 2024

HEAD 41 WATER AUTHORITY OF FIJI

	31 July 2024 (\$)	31 July 2023 (\$)
EXPENDITURE		
Operating Expenditure		
Operating Grants and Transfers	<u>118,143,643</u>	<u>89,217,091</u>
Total Operating Expenditure	<u>118,143,643</u>	<u>89,217,091</u>
Capital Expenditure		
Grants and Transfers	<u>133,351,125</u>	<u>90,628,742</u>
Total Capital Expenditure	<u>133,351,125</u>	<u>90,628,742</u>
TOTAL EXPENDITURE	<u>251,494,768</u>	<u>179,845,833</u>

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 STATEMENT OF RECEIPTS AND EXPENDITURE - HEAD 43
 FOR THE YEAR ENDED 31 JULY 2024

HEAD 43 FIJI ROADS AUTHORITY

	31 July 2024 (\$)	31 July 2023 (\$)
EXPENDITURE		
Operating Expenditure		
Operating Grants and Transfer	14,700,355	13,844,845
Total Operating Expenditure	<u>14,700,355</u>	<u>13,844,845</u>
Capital Expenditure		
Grants and Transfers	391,115,064	353,199,412
Total Capital Expenditure	<u>391,115,064</u>	<u>353,199,412</u>
TOTAL EXPENDITURE	<u>405,815,419</u>	<u>367,044,257</u>

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
APPROPRIATION STATEMENT - HEAD 40
FOR THE YEAR ENDED 31 JULY 2024**

SEG	Item	Budget Estimate	Appropriation Changes	Revised Estimate	Actual Expenditure	Lapsed Appropriation
		(\$)	(\$)	(\$)	(\$)	(\$)
	Operating Expenditure			(a)	(b)	(a)-(b)
1	Established Staff	12,490,959	(786,916)	11,704,043	11,122,080	581,963
2	Government Wage Earners	5,492,736	(106,448)	5,386,288	4,869,744	516,544
3	Travel and Communications	851,500	321,700	1,173,200	968,987	204,213
4	Maintenance & Operations	8,762,325	284,582	9,046,907	8,307,697	739,210
5	Purchase of Goods & Services	904,940	36,717	941,657	733,770	207,887
6	Operating Grants & Transfers	33,291,651	(1,016,858)	32,274,793	31,788,151	486,642
7	Special Expenditures	5,495,430	(3,236,460)	2,258,970	1,934,489	324,481
	Total Operating Expenditure	67,289,541	(4,503,683)	62,785,858	59,724,918	3,060,940
	Capital Expenditure					
8	Construction	8,684,307	(1,678,846)	7,005,461	6,728,704	276,757
9	Purchases	3,136,812	(500,000)	2,636,812	2,443,581	193,231
10	Grants & Transfers	15,010,084	(1,220,000)	13,790,084	13,476,116	313,968
	Total Capital Expenditure	26,831,203	(3,398,846)	23,432,357	22,648,401	783,956
13	Value Added Tax	4,175,298	(742,876)	3,432,422	3,046,323	386,099
	TOTAL EXPENDITURE	98,296,042	(8,645,405)	89,650,637	85,419,642	4,230,995

Details of Appropriation Changes

The Cabinet via Cabinet Decision No. 250/2024 approved the following redeployment of funds from Head 40 with a sum of \$8,645,405 as tabulated below.

Description	Amount (\$)
Establishment of Public Works Department	3,050,000
Purchase of Equipment for New Powerhouse at Nabouwalu Government Station	500,000
Grid Extension Project	337,309
House wiring for Completed Grid Extension Projects	450,000
Solar Home Systems	1,000,000
Shipping Services Subsidy	1,000,000
Construction of Retaining Wall at Government Wharf - Phase 2	1,500,000
VAT	808,096
Total	8,645,405

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 APPROPRIATION STATEMENT - HEAD 40 (CONT'D)
 FOR THE YEAR ENDED 31 JULY 2024**

The Ministry of Finance approved the following transfer of funds during the year.

Virement No.	From	To	Amount (\$)
V40001	SEG 1	SEG 1 SEG 2	20,000
V40002	SEG 2	SEG 2	94,000
V40003	SEG 1	SEG 1 SEG 2	15,000
V40004	SEG 1	SEG 1	488,452
	SEG 2	SEG 2	
V40005	SEG 2	SEG 1	152,895
		SEG 2	

The Permanent Secretary for Ministry of Public Works, Meteorological Services and Transport approved the following transfer of funds during the year.

Virement No.	From	To	Amount (\$)
DV4001	SEG 4	SEG 8	158,463
DV4002	SEG 3	SEG 5	8,000
DV4003	SEG 6	SEG 4	8,858
		SEG 13	
DV4004	SEG 4	SEG 5	6,000
	SEG 13	SEG 13	
DV4005	SEG 1	SEG 3 SEG 4 SEG 5 SEG 7 SEG 13	652,280
	SEG 2		
	SEG 3		
	SEG 4		
	SEG 5		
	SEG 6		
	SEG 7		
DV4006	SEG 1	SEG 3	131,000
	SEG 4	SEG 4	
DV4007	SEG 1	SEG 3	62,200
		SEG 4	
DV4008	SEG 1	SEG 3	237,645
	SEG 2	SEG 4	
		SEG 5 SEG 13	
DV4009	SEG 7	SEG 10	230,000
	SEG 13		

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
- WATER AUTHORITY OF FIJI
APPROPRIATION STATEMENT - HEAD 41
FOR THE YEAR ENDED 31 JULY 2024**

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
	Operating Expenditure					
6	Operating Grants & Transfers	118,143,643	-	118,143,643	118,143,643	-
	Total Operating Expenditure	118,143,643	-	118,143,643	118,143,643	-
	Capital Expenditure					
10	Grants & Transfers	132,673,955	1,181,100	133,855,055	133,351,125	503,930
	Total Capital Expenditure	132,673,955	1,181,100	133,855,055	133,351,125	503,930
	TOTAL EXPENDITURE	250,817,598	1,181,100	251,998,698	251,494,768	503,930

Details of Appropriation Change

The cabinet via Cabinet Decision No. 250/2024 approved the redeployment of funds to Head 41 with a sum of \$1,181,100 as tabulated below.

Description	Amount (\$)	Details
ADB PDA Urban Water Supply & Usage	1,181,100	To meet the disbursement claims for Urban Water Supply and Wastewater Management (ADB) Loan Project
Total	1,181,100	

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 - FIJI ROADS AUTHORITY
 APPROPRIATION STATEMENT - HEAD 43
 FOR THE YEAR ENDED 31 JULY 2024

SEG	Item	Budget Estimate	Appropriation Changes	Revised Estimate	Actual Expenditure	Lapsed Appropriation (Note 8)
		(\$)	(\$)	(\$)	(\$)	(\$)
Operating Expenditure						
6	Operating Grants & Transfers	14,700,355	-	14,700,355	14,700,355	-
	Total Operating Expenditure	14,700,355	-	14,700,355	14,700,355	-
Capital Expenditure						
10	Grants & Transfers	372,885,766	36,017,102	408,902,868	391,115,064	17,787,804
	Total Capital Expenditure	372,885,766	36,017,102	408,902,868	391,115,064	17,787,804
	TOTAL EXPENDITURE	387,586,121	36,017,102	423,603,223	405,815,419	17,787,804

Details of Appropriation Change

The cabinet via Cabinet Decision No. 250/2024 approved the redeployment of funds to Head 43 with a sum of \$36,017,102 to supplement the capital grant allocation.

Description	Amount (\$)	Details
Capital Grant	21,461,119	Emergency response to damages incurred in past years' tropical depressions and routine adverse weather conditions.
	14,555,983	Supplement for on-going maintenance, emergency contingency, roads and services renewal, bridges/ crossings renewal, new capital access, community, resilience and capital tourism works.
Total	36,017,102	

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
DEPARTMENT OF ENERGY TRUST STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 JULY 2024**

	Notes	31 July 2024 (\$)	31 July 2023 (\$)
Opening Balance at 1 August		533,736	629,754
RECEIPTS			
Bond		22,940	160,518
Solar Home		85,844	1,800
Bank Interest		-	53
EFL Grid		4,754	-
Total Receipts		113,538	162,371
PAYMENTS			
Refund of Performance Bond		38,145	258,284
Bank Fees		42	15
Refund of Solar Deposits		1,620	90
Recovery from Performance Bond		1,852	-
Total Payments		41,659	258,389
NET Surplus/(Deficit)		71,879	(96,018)
Closing Balance as at 31 July	(4)	605,615	533,736

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 JULY 2024**

Losses of Money

There was no loss of money recorded for the year ended 31 July 2024.

Losses of Revenue

There was no loss of revenue recorded for the year ended 31 July 2024.

Losses of Assets (other than Money)

Following the 2023 - 2024 Board of Survey, items worth \$79,398 were written off as approved by the Permanent Secretary for Finance as summarised below:

Asset	2024 (\$)
Office Furniture	9,484
IT Equipment	29,160
Personal Protective Equipment	2,469
Motor Vehicle Parts	18,787
Tools and Equipment	19,498
Total	79,398

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
CONSOLIDATED MANUFACTURING ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024

	Notes	31 July 2024 (\$)	31 July 2023 (\$)
Opening Raw Materials		76,087	107,162
<i>Add: Purchases</i>		<u>1,568,991</u>	<u>913,703</u>
		1,645,078	1,020,865
<i>Less: Closing Raw Materials</i>		<u>148,915</u>	<u>76,087</u>
Raw Materials Used		1,496,163	944,778
<i>Add: Direct Labour</i>	5(a)	1,226,681	846,853
Opening Work in Progress		399	11,543
<i>Less: Closing Work in Progress</i>		<u>14,878</u>	<u>399</u>
Cost of Goods Manufactured transferred to Trading Account	5(b)	<u>2,708,365</u>	<u>1,802,775</u>

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
CONSOLIDATED TMA TRADING ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024

	Notes	31 July 2024 (\$)	31 July 2023 (\$)
Sales	5(c)	4,039,825	2,878,729
Opening Finished Goods		91,167	89,309
<i>Add:</i> Cost of Manufactured Goods		<u>2,708,365</u>	<u>1,802,775</u>
Goods available for Sale		2,799,532	1,892,084
<i>Less:</i> Closing Finished Goods		<u>88,266</u>	<u>91,167</u>
Cost of Finished Goods Sold	5(d)	2,711,266	1,800,917
Gross Profit Transferred to P&L A/C	5(e)	<u>1,328,559</u>	<u>1,077,812</u>

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
CONSOLIDATED TMA PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31 JULY 2024**

	31 July 2024 (\$)	31 July 2023 (\$)
	Notes	
Income		
Gross Profit transferred from Trading Account	1,328,559	1,077,812
Other Income	(1,329)	(194)
Total Income	<u>1,327,230</u>	<u>1,077,618</u>
Expenses		
Travel and Communication	37,871	44,576
Maintenance and Operation	1,471,210	1,421,978
Purchase of Goods and Service	13,764	1,124
Special Expenses	214	354
Total Expenses	5(f) <u>1,523,059</u>	<u>1,468,032</u>
Net (Loss)	5(g) <u>(195,829)</u>	<u>(390,414)</u>

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
CONSOLIDATED TMA BALANCE SHEET
FOR THE YEAR ENDED 31 JULY 2024**

		31 July 2024 (\$)	31 July 2023 (\$)
	Notes		
Assets			
TMA Dominion Cash	5(h)	1,439,935	2,877,130
Accounts Receivables	5(i)	-	44,719
Inventory	5(j)	252,059	167,651
Total Assets		<u>1,691,994</u>	<u>3,089,500</u>
Liabilities			
Deposits and Deductions	5(k)	(124,181)	85,761
Unearned Revenue	5(l)	(254,208)	709,383
Total Liabilities		<u>(378,389)</u>	<u>795,144</u>
Net Assets		<u><u>2,070,383</u></u>	<u><u>2,294,356</u></u>
Equity			
TMA Accumulated Deficit	5(m)	(1,939,198)	(1,891,652)
TMA Surplus Transferred to CFA	5(n)	4,009,581	4,186,008
Total Equity		<u><u>2,070,383</u></u>	<u><u>2,294,356</u></u>

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

NOTE 1: REPORTING ENTITY

The Ministry has authority for the Departments of Public Works, Energy, Water and Sewerage, and Meteorological Services. It also oversees the Water Authority of Fiji, the Fiji Roads Authority, the Land Transport Authority and the Maritime Safety Authority of Fiji.

The Department of Works is the only engineering arm of Government, and is responsible for planning, designing, building, operating, maintaining and upgrading Government buildings, quarters, and electrical services, and for providing electricity in five rural government stations.

The Department of Energy focuses on policy directions which include the provision of electricity services to remote and rural areas; research and development of renewable energy sources such as geothermal, wind, hydro, biofuel and biomass; research into alternative fuels for the transport and industrial sectors and for land transport.

The Department of Water and Sewerage is responsible for the development of the water supply and sanitation sector policies to ensure the provision of safe, clean drinking water and efficient sanitation services to all communities.

The Department of Transport provides the regulatory framework for the implementation of an efficient and affordable land and maritime transport systems. The transport sector is one of the principal drivers of economic growth as it provides the mobility and infrastructure that link people with jobs and goods with markets.

Government Shipping Services promotes and addresses the need for safe and affordable maritime transportation systems that can provide a boost for economic growth in maritime communities. It also facilitates reliable shipping services to government departments through its own fleet of vessels and to the public through the Shipping Franchise Scheme.

The Fiji Meteorological Service provides critical weather, climate and hydrological data as well as forecasts and weather warnings to ensure our people are well informed especially during times of natural disasters and inclement weather.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting

In accordance with Government accounting policies, the special purpose financial statements of the Ministry of Public Works, Meteorological Services and Transport is prepared on cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71(1) of the Finance Instructions 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government accounting policies, except for that of the Trading and Manufacturing Accounts.

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024**

(b) Accounting for Value Added Tax (VAT)

All income is inclusive of VAT while all expenses are VAT exclusive. The Ministry on a monthly basis takes out VAT Output on total money received for expenditure from Ministry of Finance. VAT Input on the other hand is claimed on payments made to the suppliers and sub-contractors for expenses incurred.

The VAT payment as per the Statement of Receipts and Expenditures relates to the VAT input claimed on payments made to the suppliers and sub-contractors for expenses incurred. Actual amount paid to FRCS during the year represent the difference between VAT Output and VAT Input.

(c) Comparative Figures

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts.

(d) Revenue Recognition

Revenue is recognised when actual cash are received by the Ministry.

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Miscellaneous revenue increased by 20% due to collection of Rural Government Stations revenue which were in arrears.
- (b) Commission revenue increased due to increase in borrowings by the public officers from private institutions hence increase in commission earned for facilitating the transactions on behalf of the private financial institutions.
- (c) The reimbursement for Meteorological Services revenue is received from Airports Fiji, monthly fees of \$50,000 for use of aviation services.
- (d) The Revenue from Carriage of Freight is new revenue for the Ministry due to transfer of Government Shipping Services from Ministry of Commerce, Tourism and Transport effective from 1 August 2023. The revenue is received from hire of vessels.
- (e) Established staff costs increased from \$9,590,551 to \$11,122,080 due to transfer of Government Shipping Services and Transport from Ministry of Commerce, Trade, Tourism and Transport effective from 1 August 2023.
- (f) Government Wage earners costs increased from \$2,471,094 to \$4,869,744 due to transfer of Government Shipping Services and Transport from Ministry of Commerce, Trade, Tourism and Transport effective from 1 August 2023.
- (g) Travel and Communications increased from \$901,274 to \$968,987 due to increase in site inspection of various projects in the main Inland and maritime zones.

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024**

- (h) Maintenance and Operations costs increased from \$5,723,142 to \$8,307,697 due to transfer of Government Shipping Services with their cost of maintaining Government vessels to Ministry effective from 1 August 2023.
- (i) Purchase of Goods and Services increased from \$596,824 to \$733,770 due to transfer of Government Shipping Services and Transport from Ministry of Commerce, Trade, Tourism and Transport effective from 1 August 2023.
- (j) Operating Grants and Transfers increased from \$52,895 to \$31,788,151 due to transfer of MSAF Grants, LTA Grants and Shipping Services Subsidy to Ministry effective from 1 August 2023
- (k) Special Expenditure increased from \$601,216 to \$1,934,489 due to cost incurred for PWD Establishment and IT Software and Hardware in the current financial year while there was no such disbursement done in financial year 2023.
- (l) Capital Construction increased from \$685,236 to \$6,278,704 due to cost incurred for Rural Electrification, Jetties Infrastructure and Maintenance, Upgrade and Refurbishment of Public Structures and Water and Sewer lines project.
- (m) Capital purchase decreased by \$547,043 due to no cost incurred for supply and installation of Nausori Automatic Weather Observation Station and supply and installation of water level and rainfall equipment. The completion payment for construction of powerhouse at Nabouwalu Government Station was made in the financial year 2023.
- (n) Capital Grants and Transfers increased from \$4,389,534 to \$13,476,116 due to transfer of MSAF Grants and LTA Grants effective from 1 August 2023 and the increase in utilisation of rural electrification projects in the financial year.
- (o) VAT expenditure increased from \$734,435 to \$3,046,323 due to increase in spending for vatable standard expenditure groups.

NOTE 4: TRUST FUND ACCOUNT

The Department of Energy Trust Fund Account is guided by the Rural Electrification Policy (REP) 2016 approved by the Minister for Public Works.

The policy was silent with respect to changing supply between diesel and solar schemes or incorporating either system to one another to improve overall reliability of supply for example in the cases of hybrid systems.

The revised REP of 2016 constitutes a number of important changes that harmonizes with the Green Growth development model pursued by the nation in line with the vision of the UN framework of "Energy for All", that electricity is now a basic necessity for life and sustainable development. These vital changes include:

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024**

- Waiver of community contribution to reciprocate community contribution in kind;
- Removal of finite assistance for diesel schemes recipients making them eligible for electrification via renewable based technologies like solar home systems;
- Increase in the Energy Fiji Limited's annual Rural Electrification Fund;
- Increase in validity of EFL Rural Electrification scheme quotations; and
- The handover of Solar Home Systems ownership and maintenance to community's and recipients.

The trust fund is used to deposit the receipts from the Rural Electrification Customers from the following operational activities:

- Solar Home Systems (SHS)
- EFL House Wiring
- Performance Bond for House wiring, supply of materials for 3200 SHS
- Biogas

NOTE 5: TRADING AND MANUFACTURING ACCOUNT

Trading and Manufacturing Account (TMA) is established under the Revolving Fund Account for the purpose of trading or production of goods and services for sale to other departments, statutory bodies or individuals. Trading involves the buying and selling of goods. Manufacturing involves the conversion of one type of good or material to another through the application of labour and facilities.

Since Government is a non-profit organization, the immediate objective is to serve the requirements of ministries and departments and statutory bodies and at least recouping costs. Profitability is secondary objective to the extent that it will justify increasing or broadening government services to meet the demands of users.

Due to changing market, we have also shifted our focus to external customers for most of its business but envisages to increase our share of internal business with the anticipated return of the functions of the Public Works Department with the new government in place.

TMA Significant Variations

- (a) There has been an increase in direct labour cost from \$846,853 to \$1,226,681 due to increase in the number of jobs received, thus increase in engagement and overtime work.
- (b) The 50% increase in Cost of Manufactured Goods from \$1,802,775 to \$2,708,365 is due to the decline in the number of jobs received by DECE, DEW and DEN from various entities.
- (c) There was an increase in sales by 40% in 2024 compared to 2023 due to increase in the number of jobs received within the financial year.
- (d) The increase in Cost of Finished Goods Sold by 51% in 2024 compared to 2023 is largely due to the increase in cost of manufactured goods.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

- (e) The increase in Gross Profit by 23% is due to the increase in Sales by 40% in 2024 and this is mainly attributed by DECE increase in gross profit of by 88%.
- (f) There was an increase in total expenses by 4% in 2024 compared to 2023. The increase was a result of increase in maintenance and operational costs by 3%.
- (g) The TMA incurred an overall net loss of \$195,829 in 2024 compared to net loss of \$390,414 in 2023. The Net Loss was a result of increase in the overall expenditure by 4%.
- (h) The cash at bank comprises of four bank accounts, two bank accounts at DEWCE and one each at DEWW and DEWN. The unsubstantiated recurring variance of \$1,405,134 appearing in the cash at bank reconciliation for DECE which relates to prior year's (2006 - 2010) misappropriation that is under Fiji Independent Commission Against Corruption (FICAC) investigation and pending Court's deliberations and verdicts. The status of DECE case is detailed in notes 5(v).
- (i) The Accounts Receivables represents amounts invoiced to customers of Plant Hire, Workshop Wages & Fuel and Oil, TMAs and yet to be received at balance date. There were no outstanding Accounts Receivables balance in 2024.
- (j) The Inventory represents Raw Materials, Work in Progress and Finished Goods for Joinery, Plumber Shop, Fuel and Oil, Lube Bay and Block Shed TMAs. There was an increase of 50% of Inventory from 2023 to 2024. This was largely due to increase of raw materials for DEN from \$23,757 to \$103,227.
- (k) The Deposit and Deductions represents amounts deducted from the salaries and wages of employee's and payable to other institutions such as rates, housing loans, employees FNPF and VAT on revenue. VAT on revenue has been verified and adjusted by the Ministry as these were unsubstantiated postings prior to the year 2009.

However, the Ministry exhausted all avenues to reconcile and substantiate these balances, but the exercise was futile as records and data could not be ascertained to validate the VAT figure. Eventually approval was sought through discussions with the Ministry of Finance for adjustments to be made between VAT balances and Equity Account. Point to be noted is that the VAT figures were reconciled in conjunction with Fiji Revenue and Customs Services through numerous meetings, discussions and mutual reconciliations.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

- (l) The Unearned Revenue comprises of revenue received in advance for works received by respective client ministries to be completed in the 2023-2024 financial year. The Consolidated TMA Unearned Revenue reflects a debit balance of \$254,208. This is due to adjustments of prior years' revenue.
- (m) The TMA accumulated losses represent accumulation of profits and losses over the years.
- (n) The TMA Surplus transferred to Consolidated Fund comprises of the surplus cash ceilings remitted to the Ministry of Finance.

The activities of the TMA are as follows:

Joinery Workshop

TMA Joinery receives bulk of its work from the Building Section in the form of capital works projects, maintenance of public buildings, interior fit-outs and furnishing of these quarters. These buildings are standard designed structures for residential quarters, office accommodation and other institutional buildings. The Joinery also fabricates wall framings, roof trusses, fixtures, manufacturing of all types of furniture and dressed timber of required sizes as per details in the standard design. The section has also ventured in other forms of seeking jobs for the unit by engaging in the manufacturing of chapel seats, coffin boxes etc. The workshop plans, implements, controls and evaluates day to day operations to achieve the targeted outputs. They maintain operations; facilitates technical support, analyses report, inspects and verifies the transaction undertaken. Workshop understands the needs and expectations of the customers and responds accordingly and to monitor the anticipated level of benefits and make adjustments to deliver optimum results. The cordial relationship is maintained with the customers to manage and evaluate customer perception for the efficient and effective service delivery.

Plumber Shop

TMA Plumbing receives bulk of its work from the building section in the form of capital works projects and maintenance of public buildings. These buildings are standard designed structures for residential quarters, office accommodation and other institutional buildings. The plumber shop also fabricates water tanks, ridge caps, barge flashings, roof trusses, fixtures, manufacturing of all types of flashings to buildings and required sizes as per details in the standard design.

Due to changing market, the plumbing unit has shifted its focus to other departments and external customers for most of its business.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

The Block Shed

The Block shed TMA was setup to support the needs of the building and roads section in terms of facilitating the supply of concrete products (blocks, V - drains, road curbs, marker posts, slabs and other non-structural concrete products needed for building and road construction). That was during the time when the roads section was still part of Department of Works.

These buildings are either residential quarter's accommodation for government officials, government office buildings and institutional buildings. That traditional role has remained since its inception until this day. The volume of work that the block shed TMA undertakes each year varies depending on the needs of other government ministries and department. This service is only available in the northern division.

Fuel and Oil

Fuel and oil are one of the basic core values of operation within the Ministry of Public Works, Transport and Meteorological Services especially the Department of Public Works for the three divisions. It serves as a backbone that approaches and analyses the business entity using the prevailing structure to bring about a cultural change with important expectation of enhanced services and productivity. It guides the management for proficient and lucrative operation of the section. This strategy is in line with our corporate plan. The formation of this business plan is a stride taken by the management in demanding to ensure that, we operate as a feasible entity.

Plant Pool

Plant pool has been trying to make certain that we manoeuvre as a feasible entity. The fundamental principle of the organization is to accomplish our customer's obligation in terms of plant hire services. There has been lots of obstacle along the way, which has not permitted us from fulfilling our role as a service provider. However, this plan is intended to make use of the limited resources that we have in order to achieve our target. This mechanism works as a guideline to the management for ingenious and profitable operation of the section.

Lube Bay

The core role of the lube bay is to provide lubrication services to the customers to ensure it fulfils customer satisfaction concurrently ensure a healthy income for the business sustainability. It consists of a wide range of product which are bought at a lesser price and in return sold out to customers at a market price. Lube bay is open to all government vehicles and at present the major customer is plant pool and few other ministries and departments.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
 FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

Workshop Wages

Workshop wages TMA has nine (9) subunits in the workshop that consists of machine/ fitting shop, light & heavy garage, tractor shop, welding and fabrication (boiler shop) and refrigeration & air-conditioning services. The Workshop provides mechanical services to plant pool, water & sewerage, buildings, hospitals and other client ministries in delivering of capital and on - going projects. The Workshop can provide widest range of engineering services available in the country. The major customer is plant pool and other ministries and departments.

Plant Hire

The main role of this business unit is to provide a reliable and cost-effective means of transportation to customers ensuring that it meets customer expectations in terms of service delivery and in concurrence with the workers' fulfilment of attaining a healthy income and proper fleet management system. Periodically, the unit's principal earning source is derived from the hiring of all of its resources ranging from light vehicles, heavy vehicles, heavy machineries and plants. In such way, the unit is able to satisfy its workers through the provision of a persistent wage and meeting certain expenditures ensuring the overall financial status is well retained.

The Ministry after discussion with the Asset Monitoring Unit at the Ministry of Finance changed the TMA presentation to a consolidated report format with divisional reports as breakdown. There was a need to change the format as it is not prudent to prepare a statement of Assets and Liabilities for each of the 17 TMA activities as there are only four actual bank accounts for the 17 activities. The three divisions are Divisional Engineer Central Eastern (DECE), Divisional Engineer Western (DEW) and Divisional Engineer Northern (DEN). The DECE accounts are as follows:

DECE - TRADING AND MANUFACTURING ACCOUNT

	Notes	<u>DECE</u> 2024 (\$)	<u>DECE</u> 2023 (\$)
<u>Manufacturing Account</u>			
Raw Materials (opening)		52,330	77,960
Add Purchases		444,379	414,503
Less Raw Materials (closing)		45,688	52,330
Raw Materials Used		451,021	440,133
Add Work in Progress (opening)		399	11,543

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

DECE - TRADING AND MANUFACTURING ACCOUNT (CONT'D)

	Notes	DECE 2024 (\$)	DECE 2023 (\$)
<u>Direct Costs</u>			
Direct Labour	5(o)	470,097	209,278
Less Work in Progress (closing)		14,878	399
Cost of Manufactured Goods Transferred to Trading A/C	5(p)	906,639	660,555
<u>Trading Account</u>			
Sales	5(q)	2,085,429	1,269,257
Stock of Finished Goods (opening)		48,024	36,140
Add: Cost of Manufactured Goods		906,639	660,555
Less Stock of Finished Goods (closing)		36,213	48,024
Cost of Finished Goods Sold	5(r)	918,450	648,671
Gross Profit Transferred to P&L A/C	5(s)	1,166,979	620,586
<u>Income</u>			
Gross Profit		1,166,979	620,586
Other Income		(1,380)	(28)
Total Income		1,165,599	620,558
<u>Expenses</u>			
Travel & Communication		9,704	25,561
Maintenance & Operation		765,401	714,351
Purchase of Goods & Services		10,131	202
Special Expenses		214	349
Total Expenses	5(t)	785,450	740,463
Net Profit/ (Loss)	5(u)	380,149	(119,905)

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

DECE – TRADING AND MANUFACTURING ACCOUNT (CONT'D)

	Notes	DECE 2024 (\$)	DECE 2023 (\$)
Balance Sheet			
TMA Dominion Cash CNB Suva	5(v)	1,435,059	1,977,389
Accounts Receivable	5(w)	-	33,770
Raw Materials		45,688	52,329
Work In Progress		14,878	398
Finished Goods	5(x)	36,213	48,024
Total Current Assets		1,531,838	2,111,910
Total Assets		1,531,838	2,111,910
Liabilities			
Accrued Expenses/Deferred Income	5(y)	(254,208)	547,517
Deposits & Deductions	5(z)	(93,685)	38,901
Total Liabilities		(347,893)	586,418
NET ASSETS		1,879,731	1,525,492
Equity			
Accumulated TMA Deficit	5(aa)	(2,270,727)	(2,842,369)
TMA Surplus transferred to CFA	5(bb)	4,150,458	4,367,861
TOTAL EQUITY		1,879,731	1,525,492

TMA Significant Variations – DECE

- (o) There has been an increase in direct labour cost from \$209,278 to \$470,097 due to increase in number of jobs received thus increase in engagement and overtime work.
- (p) The 37% increase in cost of manufactured goods from \$660,555 to \$906,639 is due to the decline in the number of jobs received in 2024.
- (q) There was an increase in sales by 64% in 2024 compared to 2023 due to the gradually increase in the number of jobs received in the financial year.
- (r) The increase in cost of finished goods sold from \$648,671 to \$918,450 is largely due to the decrease in cost of manufactured goods.

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024**

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

- (s) The increase in gross profit by 88% is due to the increase in sales by 64% and reduction in finished goods held in stock by 25%.
- (t) The increase in total expenses from \$740,463 to \$785,450 is due to the increase of maintenance and operational costs and purchase of goods and services.
- (u) The TMA reported an overall net profit of \$380,149 in 2024 compared to net loss of \$119,905 in 2023. The net profit was a result of increase in the gross profit.
- (v) The cash at bank comprises of two bank accounts at DECE. The unsubstantiated recurring variance of \$1,405,134 appearing in the Cash at Bank reconciliation relates to prior years (2006-2010) misappropriation that is under Fiji Independent Commission Against Corruption (FICAC) investigation and pending Courts deliberations and verdicts. The details of misappropriation amount are tabulated below:

Amount Description	FMIS Balance (\$)	Reconciliation Balance (cash book)	Variance	Remarks (FICAC Case Awaiting closure of court case)
TMA Cash - Building	935,596	29,972	905,624	Unposted Receipts - \$824,333 Unposted Payments - <u>\$1,729,957</u> Variance \$905,624
TMA Cash - Mechanical	499,463	(47)	499,510	Unposted Payments - \$499,510
	1,435,059	29,925	1,405,134	

The Ministry had made a formal submission to the Solicitor General's Office on 13th September 2017 to seek approval for writing-off these unsubstantiated variances as these losses are deemed irrecoverable. On 22/2/18, the Office of the Solicitor General advised the Ministry that the unsubstantiated variance amount in the TMA is more than \$50,000, the request for write-off must be referred to the Ministry for Finance under Section 57 (c)(3) of the Finance Instructions 2010. On 19/3/18, the Ministry had written to Ministry of Finance for write-off of the unsubstantiated variances based on the Solicitor General's opinion. On 4/7/18 Ministry of Finance requested the Ministry to provide the status of the various cases from the FICAC.

The Ministry had a meeting with and written to FICAC on 23/7/18 on the status of the case and a formal progress status was provided to Ministry of Finance. There has been no response from Ministry of Finance since the submissions were made.

The Ministry had written again to Ministry of Finance on the 26/11/19 requesting for write off however till to date there is no response to our request.

The Ministry had requested an additional update on the cases on 19/09/24 which they have responded to our request and the status of the case is shown below:

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
 FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

Case No.	Allegation	Prosecution Stage - 2023/2024	Latest Status
HAC 53/14	Case against Ana Laqere & 11 others (PWD 2 Professional)	The matter is listed to be called on 13 September 2023 for Mitigation and sentencing submissions.	The main case has been completed. Accused convicted and is serving his sentence. The accused has also filed its appeal which is pending in Court. The breach of bail case is pending in Court. Next date: 04/11/24 for mention only.
HAC 99/14	Case against Ana Laqere & 11 others (PWD 3 Crazy & Entire Stationeries)	This case Hearing is already fixed for 31 October to 3 November 2023 and 20 November to 01 December 2023. Matter is adjourned to 11 September 2023 to check on finalized agreed facts and agreed documents.	Next date: 27/11/24 Mention to refix hearing date
HAC 193/14	Vaciseva Lagai & 8 others (PWD 5 Mass Stationery)	Hearing of Prosecution case is completed and there is a case to answer. Matter is adjourned to 07-08 December 2023 for hearing of defence case.	Next date: 15 & 16/01/25 Continuation of hearing of defence case
CF: 955/15	Jaswant Kumar & 5 others (PWD 6 Jaswant Kumar's Hardware)	The company Director is deceased (that is Jaswant Kumar). Prosecution has filed Nolle Prosequi to discontinue the case against Asenaca Kanaivalu.	Case closed. Prosecution filed Nolle Prosequi to close the case on 03/08/23.

(w) The Accounts Receivables represents amounts invoiced to customers of plant hire, workshop wages and fuel and oil TMA which are yet to be received at balance date. There are no outstanding Accounts Receivables balances in the financial year.

(x) The inventory represents raw materials, work in progress and finished goods for joinery, plumber shop, fuel and oil, lube bay and block shed TMA. There was a reduction of 4% due to strict monitoring of holding inventories.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

- (y) The Unearned Revenue comprises of revenue received in advance for works received by respective client ministries to be completed in the 2023-2024 financial year. The Consolidated TMA unearned revenue reflects a debit balance of \$254,208. This is due to adjustments of prior years' revenue.
- (z) The Deposit and Deductions represents amounts deducted from the salaries and wages of employees and payable to other institutions such as rates, housing, loans and VAT on revenue. VAT on revenues has been verified and adjusted by the Ministry as these were unsubstantiated postings prior to the year 2009. However, the Ministry exhausted all avenues to reconcile and substantiate these balances, but the exercise was futile as records and data could not be ascertained to validate the VAT figure. Eventually approval was sought through discussions with the Ministry of Finance for adjustments to be made between VAT balances and equity account. Point to be noted is that the VAT figures were reconciled in conjunction with Fiji Revenue and Customs Services through numerous meetings, discussions and mutual reconciliations.
- (aa) The TMA accumulated losses represent accumulation of profits and losses over the years.
- (bb) The TMA surplus transferred to consolidated fund comprises of the surplus cash ceilings remitted to the Ministry of Finance.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

The DEW accounts are as follows:

DEW - TRADING AND MANUFACTURING ACCOUNT

	Notes	<u>DEW</u> 2024 (\$)	<u>DEW</u> 2023 (\$)
<u>Manufacturing Account</u>			
Raw Materials (opening)		-	-
Add Purchases		318,314	258,227
Less Raw Materials (closing)		-	-
Raw Materials Used		318,314	258,227
Add Work in Progress (opening)		-	-
<u>Direct Costs</u>			
Direct Labour	5(cc)	387,481	424,692
Less Work in Progress (closing)		-	-
Cost of Manufactured Goods Transferred to Trading A/C	5(dd)	705,795	682,919
<u>Trading Account</u>			
Sales	5(ee)	1,138,103	1,186,086
Stock of Finished Goods (opening)		19,181	22,405
Add: Cost of Manufactured Goods		705,795	682,919
Less Stock of Finished Goods (closing)		15,143	19,181
Cost of Finished Goods Sold	5(ff)	709,833	686,143
Gross Profit Transferred to P&L A/C	5 (gg)	428,270	499,943

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
 FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

DEW - TRADING AND MANUFACTURING ACCOUNT (CONT'D)

	Notes	<u>DEW</u> 2024 (\$)	<u>DEW</u> 2023 (\$)
<u>Income</u>			
Gross Profit		428,270	499,943
Other Income		-	-
Total Income		<u>428,270</u>	<u>499,943</u>
<u>Expenses</u>			
Travel & Communication		15,013	11,388
Maintenance & Operation		570,690	611,365
Purchase of Goods & Services		-	-
Special Expenses		-	-
Total Expenses	5(hh)	<u>585,703</u>	<u>622,753</u>
Net (Loss)	5(ii)	<u>(157,433)</u>	<u>(122,810)</u>
<u>Balance Sheet</u>			
TMA Dominion Cash CNB Suva		1,159	209,109
Accounts Receivable		-	-
Raw Materials		-	-
Work In Progress		-	-
Finished Goods		15,143	19,181
Total Current Assets		16,302	228,290
Total Assets		16,302	228,290
<u>Liabilities</u>			
Accrued Expenses / Deferred Income		-	27,497
Deposits & Deductions		(22,680)	7,358
Total Liabilities		(22,680)	34,855
NET ASSETS		<u>38,982</u>	<u>193,435</u>
<u>Equity</u>			
Accumulated TMA Deficit		1,390,080	1,531,312
TMA Surplus transferred to CFA		(1,351,098)	(1,337,877)
TOTAL EQUITY		<u>38,982</u>	<u>193,435</u>

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

TMA Significant Variations - DEW

- (cc) There has been a decrease in direct labour cost from \$424,692 to \$387,481 due to strict control of overtime work and engagements.
- (dd) The increase in cost of manufactured goods from \$682,919 to \$705,795 is due to increase in purchase of raw materials. This was the impact in the increase in cost/demand of the goods after the global pandemic.
- (ee) There was a decrease in sales from \$1,186,086 to \$1,138,103 due to the gradual decline in the number of jobs received in the financial year.
- (ff) The increase in cost of finished goods sold by 3% is largely due to the increase in cost of manufactured goods.
- (gg) The decrease in gross profit by 14% is due to the decrease in sales by 4% and an increase in cost of goods sold by 3%.
- (hh) The decrease in total expenses from \$622,753 to \$585,703 is due to the decrease in maintenance and operational costs by 6%.
- (ii) The TMA incurred an overall net loss of \$157,433 in 2024 compared to net loss of \$122,810 in 2023. The net loss was a result of the decline in sales revenue, which was due to decrease in jobs received in the financial year.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

The DEN accounts are as follows:

DEN - TRADING AND MANUFACTURING ACCOUNT

	Notes	<u>DEN</u> 2024 (\$)	<u>DEN</u> 2023 (\$)
<u>Manufacturing Account</u>			
Raw Materials (opening)		23,757	29,202
Add Purchases		806,298	240,973
Less Raw Materials (closing)		103,227	23,757
Raw Materials Used		726,828	246,418
Add Work in Progress (opening)		-	-
<u>Direct Costs</u>			
Direct Labour	5(jj)	369,103	212,883
Less Work in Progress (closing)		-	-
Cost of Manufactured Goods Transferred to Trading A/C	5(kk)	1,095,931	459,301
<u>Trading Account</u>			
Sales	5(ll)	816,293	423,386
Stock of Finished Goods (opening)		23,962	30,764
Add: Cost of Manufactured Goods		1,095,931	459,301
Less Stock of Finished Goods (closing)		36,910	23,962
Cost of Finished Goods Sold		1,082,983	466,103
Gross (Loss) Transferred to P&L A/C	5 (mm)	(266,690)	(42,717)

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

	Notes	DEN 2024 (\$)	DEN 2023 (\$)
<u>Income</u>			
Gross (Loss)		(266,690)	(42,717)
Other Income		51	(166)
Total Income		(266,639)	(42,883)
<u>Expenses</u>			
Travel & Communication		13,154	7,626
Maintenance & Operation		135,119	96,262
Purchase of Goods & Services		3,633	922
Special Expenses		-	6
Total Expenses	5(nn)	151,906	104,816
Net (Loss)	5(oo)	(418,545)	(147,699)
<u>Balance Sheet</u>			
TMA Dominion Cash CNB			
Suva		3,717	690,632
Accounts Receivable		-	10,949
Raw Materials		103,227	23,757
Finished Goods		36,910	23,962
Total Current Assets		143,854	749,300
Total Assets		143,854	749,300
<u>Liabilities</u>			
Accrued Expenses/Deferred			
Income		-	134,368
Deposits & Deductions		(7,816)	39,503
Total Liabilities		(7,816)	173,871
NET ASSETS		151,670	575,429
<u>Equity</u>			
Accumulated TMA Deficit		(1,058,551)	(580,595)
TMA Surplus transferred to			
CFA		1,210,221	1,156,024
TOTAL EQUITY		151,670	575,429

**MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2024**

NOTE 5: TRADING AND MANUFACTURING ACCOUNT (CONT'D)

TMA Significant Variations – DEN

- (jj) There has been an increase in direct labour cost from \$212,883 to \$369,103 due to increase in the number of jobs received hence increase in engagement and overtime work.
- (kk) The increase in cost of manufactured goods from \$459,301 to \$1,095,931 is due to increase in the number of jobs received.
- (ll) The increase in sales by 93% in 2024 compared to 2023 is due to the rise in the number of jobs received in the financial year.
- (mm) There is an increase in gross loss by 524% and this is due to the increase in cost of manufactured goods by 139%.
- (nn) There is an increase in total expenses from \$104,816 to \$151,906 due to increase in travel and communication, maintenance and operational cost and purchase of goods and services.
- (oo) The TMA incurred an overall net loss of \$418,545 in 2024 compared to net loss of \$147,699 in financial year 2023. The net loss was a result of the increase in the overall expenditure. This was the impact of the increase in cost/price of goods and services after the global pandemic.

NOTE 6: DONOR FUNDS GRANT RECEIVED FROM UNITED NATIONS CHILDREN'S FUND (UNICEF)

The Department of Water and Sewerage received grant totalling \$31,561 from UNICEF to support the World Water Day Celebrations in the financial year 2024. The total grant issued to the Department has been fully acquitted.

NOTE 7: REVIEW OF COST STRUCTURE - FIJI METEOROLOGICAL OFFICE

The consultant appointed by the World Meteorological Services (WMO) to guide the Review/Establishment of Cost Recovery Framework – Aviation Fee had commenced working with the team from December last year into the first half of this year where he spent about a month and a half. The Department is currently working on the draft report which is submitted by the consultant.

Report recommendations is pending further agreement of the three offices, the Director Meteorology, the CEO Aviation Authority and the CEO Fiji Airports Ltd before we can present a Cabinet Paper on the same. Their agreement should be the basis of further implementation of the Cost Recovery Framework through a formal agreement before a Cabinet Paper is presented to Cabinet.

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
 FOR THE YEAR ENDED 31 JULY 2024

NOTE 8: SIGNIFICANT SAVINGS

Significant savings for the financial year ended 31 July 2024 are as follows:

Head	Item	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Savings (%)
Head 43 - Fiji Roads Authority	Capital Grants & Transfers	408,902,868	391,115,064	17,787,804	4%

The savings for Head 43 are mainly due to savings in direct payment allocation which is administered by Debt Unit Team of the Ministry of Finance. The savings relate to pending work for the ADB Transport Sector Plan and World Bank Transport Sector Plan which is deferred to be completed in the next financial year.